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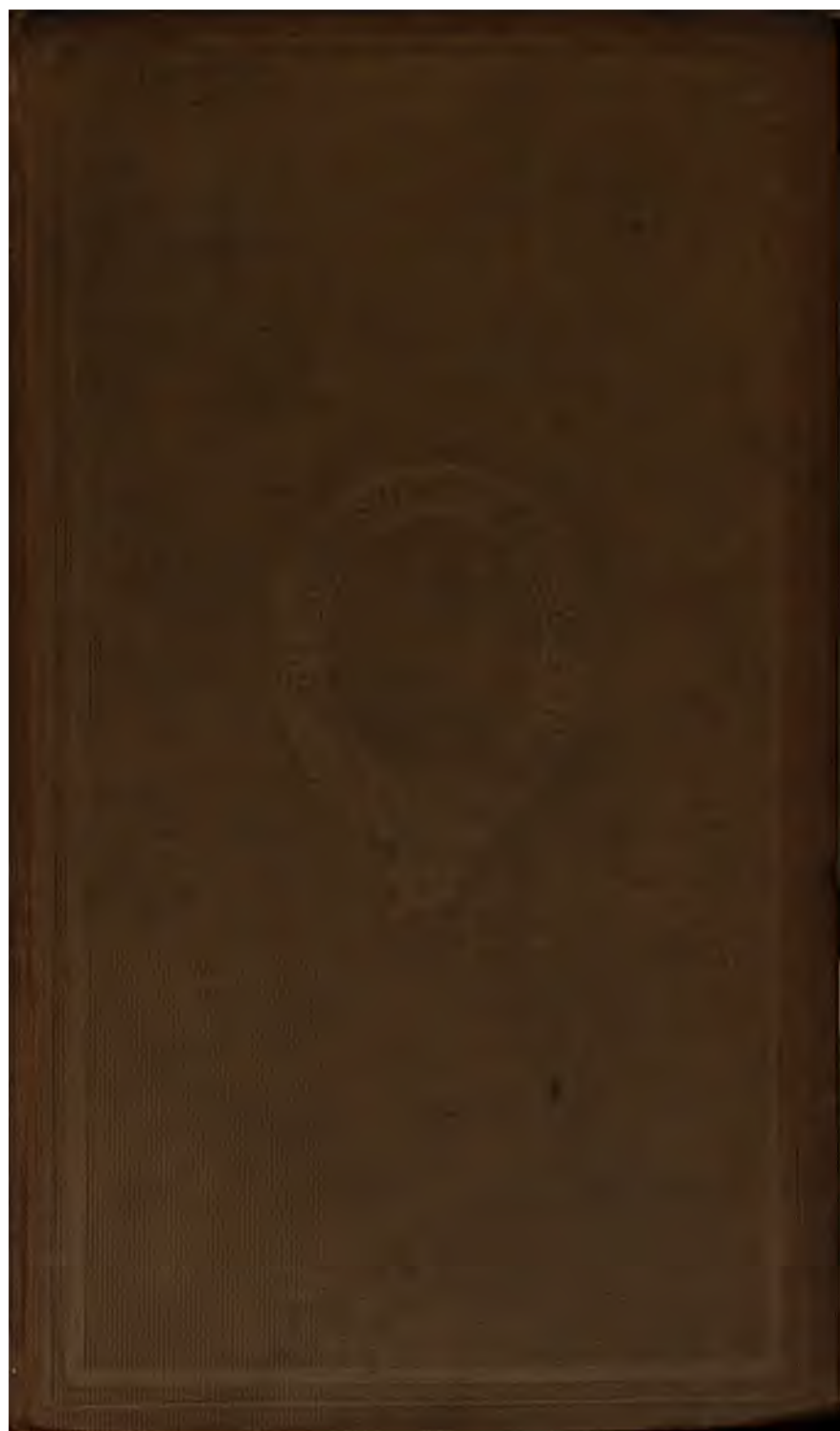
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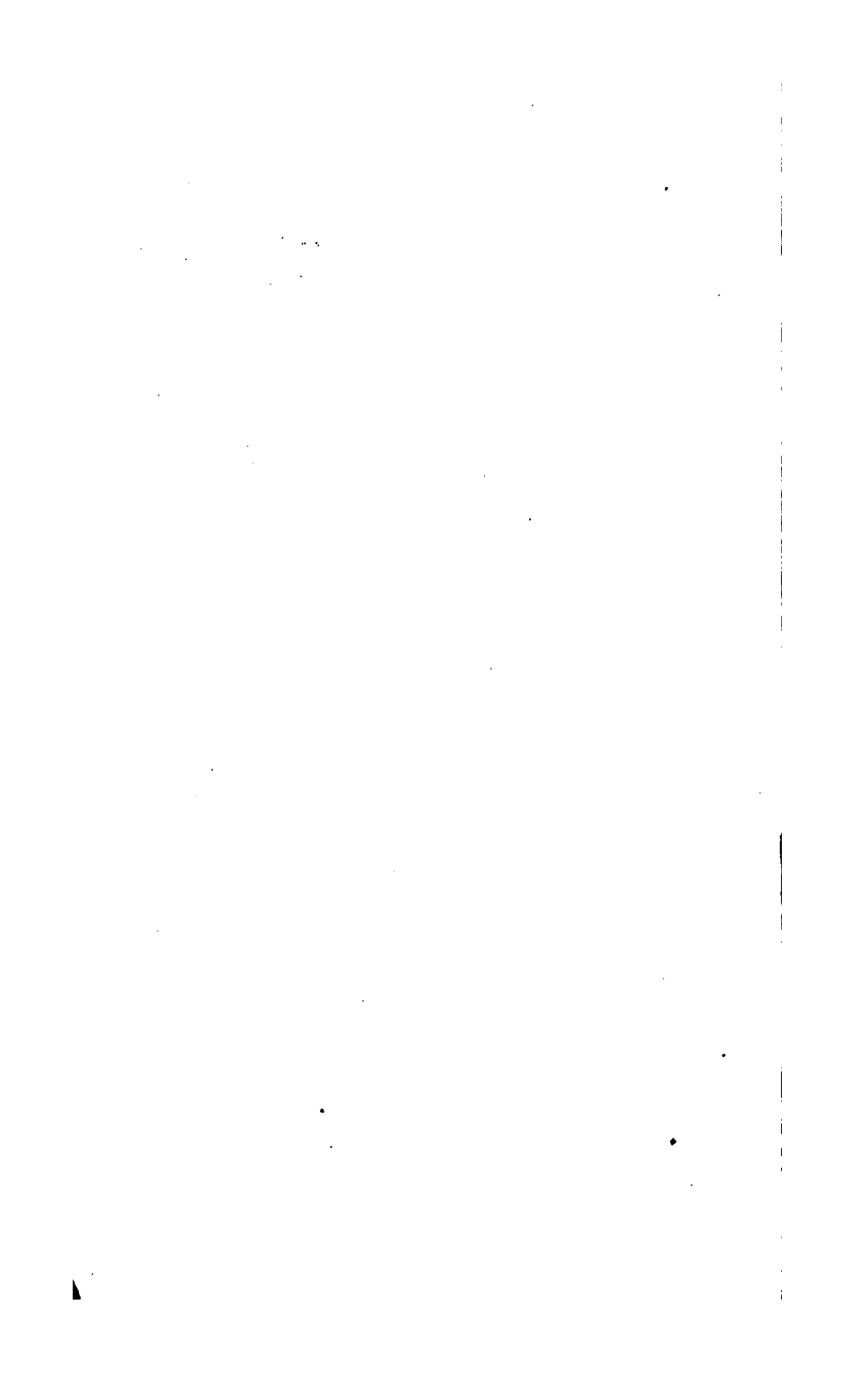
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THE LAW  
OF  
PAROCHIAL ASSESSMENTS,



EXPLAINED IN A  
PRACTICAL COMMENTARY  
ON THE  
STATUTE 6 & 7 WILL. 4, CAP. 96.

*Third Edition.*

BY  
WILLIAM GOLDEN LUMLEY, ESQ.

OF THE MIDDLE TEMPLE,  
BARRISTER-AT-LAW, ASSISTANT SECRETARY OF THE POOR LAW BOARD.

London:  
SHAW AND SONS, FETTER LANE,  
PUBLISHERS OF THE BOOKS AND FORMS OF THE POOR LAW BOARD.

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1856.

LONDON: PRINTED BY SHAW AND SONS, FETTER LANE.

## NOTICE.

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In preparing the third edition of this little work I have carefully revised the text, and have introduced the various new subjects and matters connected with Parochial Assessment which have arisen during the interval since the publication of the last edition. Several interesting questions have been decided by the superior courts of law, but no important statutory enactment, bearing upon the assessment to the Poor-rate has been passed, though an attempt was made, by some of the Cornish members of Parliament in the last session, to render all *mines* assessable to the Poor-rate. Two bills were introduced, and were much considered. There was no discussion in the House, but considerable opposition to them out of it. The attention of Parliament, however, was too much engrossed by the great public topic then agitating it, to give attention to a subject like this, upon which there was a great conflict of interests, and therefore neither bill was read a second time.

W. G. L.

Dec. 6, 1855.





# INTRODUCTORY NOTE

TO THE  
SECOND EDITION.

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A short time after the publication of the former edition of this work, the Poor Law Commissioners submitted to Parliament the valuable report upon local taxation, compiled by their assistant secretary, Mr. Coode. That able treatise exhausted the general topics, principles, and rules, which applied to the numerous local rates and taxes then existing, wholly or partially, throughout the kingdom. It also contained a series of useful suggestions for the amendment of the law in reference to this subject.

In 1846, Mr. Knight published a digest of the law relating to the local taxes of England, Ireland, and Scotland, which had been prepared by Mr. Danby P. Fry, one of their officers, and a member of Lincoln's Inn. This is a more technical compilation than that of the previous report, but will be found of great use to those who have occasion to investigate any local tax or rate.

Mr. Hodgson has also published a concise but clear treatise upon the rating of railways. Mr. Smirke, in his letter to Lord Campbell, upon the same subject, published in 1851, has given a full exposition of the difficulties which attend that subject (a), but I am not

---

(a) I have now to refer to a very practical tract, by Mr. H. W. Cripps, published in 1853, entitled "*How to rate a Railway, in accordance with the Decisions of the Court of Queen's Bench;*" and to the Treatises of Mr. Hodges and Mr. Wordsworth upon the Law of Railways in general, which contain chapters upon this subject.

aware of the existence of any legal publication which applies to the practical and detailed application of this particular statute besides that which I composed in 1844, and to which I have now added various observations and remarks, and in which I have made some corrections, arising out of the decisions of the courts which have occurred during the last ten years. No alteration in the law has been effected by the legislature. The rateability of railways and the mode of assessing them have, indeed, excited great attention, and have been much the subject of judicial consideration. The difficulties in which the matter is involved appeared to be so great, that the court of Queen's Bench lately suspended their judgment that Parliament might interfere. But that which was difficult for the court to settle was equally difficult for Parliament to regulate, and the court were ultimately reduced to the necessity of deciding, upon the materials before them, the proper mode of applying the rules of the Parochial Assessment Act to railways. I believe, however, I may safely state, that after the decisions which have been pronounced upon numerous matters involved in the consideration of their rateability, it is found by no means impossible to arrive at a fair and reasonable result in the application of the statute to railway property.

Although no law has been passed to alter or amend the Parochial Assessment Act, the subject has not been altogether neglected in Parliament. In 1846, a committee of the House of Lords was appointed to consider and report upon the subject of the peculiar burdens which affect land, and in the evidence which was given by Mr. Coode before them, will be found much valuable information as to the application of the

Parochial Assessment Act to many subjects of this rate. The committee made no important recommendation upon the general subject of parochial assessments.

In the spring of 1850, Mr. Cornwall Lewis introduced a bill into the House of Commons, for the purpose of amending the law of parochial assessment. He proposed a more precise and accurate definition of the rateable value of property than that contained in the 6 & 7 W. 4, c. 96, and a distinct rule for the assessment of tithes. He also proposed a scheme for ascertaining and settling the value of rateable property, to be permanently acted upon.

Soon after the introduction of his bill Lord Portman moved for a select committee of the House of Lords, to consider the laws relating to parochial assessment, which was appointed. It sat from the 27th of May, heard a great deal of evidence from witnesses, many of whom possessed much practical knowledge, and made a report on the 18th of July.

They recommended, among various other matters, that measures should be adopted for assimilating the practice of rating to the principle of the statute 6 & 7 W. 4, c. 96. They proposed a particular mode of obtaining a correct valuation of property. They recommended that all mines should be assessed, and that railways should be valued according to an agreement, to be entered into between the parish officers and the railway companies, with a power to the Poor Law Board to appoint a person to arbitrate; that the tithe rent-charge should be rated as other property, and that no special deduction should be made.

When this report was laid before the House the session was far advanced, and Mr. Lewis's bill was dropped.

In 1845, a bill was introduced into the House of Commons to extend the exemptions granted to literary and scientific societies, and passed through a committee, but was then dropped.

After various unsuccessful attempts by different persons, Mr. Halsey, in 1850, carried the Act now printed in the Appendix, which enables the owners of small tenements, under the annual rateable value of 6*l.*, to be assessed instead of the occupiers.

This is the only measure affecting the assessment of property to the poor-rate, which has received the sanction of the legislature since 1843, with the exception of the annual Acts, whereby the exemption of stock in trade from being rated has been continued. The necessity of this exemption is completely established by the clear and interesting evidence of Mr. Lewis, given before the committee of the House of Lords, and since published in a separate pamphlet.

I have deemed it right to confine this treatise to the single subject of the statute 6 & 7 W. 4, c. 96, and to those matters which arise out of its provisions. Hence, I have abstained from entering into the discussion of the large subject, becoming daily more intricate, of the property exempt from rateability, by reason of the purpose and object of the occupation, or of the express statutory enactment. It is right that I should mention this here, to prevent any misunderstanding with reference to the contents of the work.

*Feb.* 12, 1853.

W. G. L.

# PREFACE

TO THE

## FIRST EDITION.

---

The importance of the poor-rate is not to be estimated by reference to its own object alone. It is now the basis upon which most other parochial taxes are settled and charged; it forms one of the subjects which constitute the qualifications for the enjoyment of parliamentary and municipal franchises; and, in many cases, affords a test of qualification for offices.

As it is applied, directly, in the raising of six or seven millions annually; and, indirectly, in the raising of three millions, in addition of other local taxes, and of five millions of the property and income tax, too much attention cannot be given to the procuring of accuracy in the assessment, with reference both to substance and form. The property rated ought to be correctly estimated, in regard to amount and property described in the assessment, while the party intended to be assessed should be clearly designated.

The Act, introduced by Mr. Scrope, has therefore produced most beneficial results, in causing the proper mode of assessing property to this rate to be distinctly defined by the legislature, and prescribing uniformity

both in the mode of laying that assessment, and in setting it forth in form; while a provision, much needed, for procuring the valuation of property is supplied, under such restrictions as to prevent unnecessary or fruitless expense. At the same time, it cannot be denied, that it is mainly through the instrumentality of the machinery established by the Poor Law Amendment Act that the statute has been carried into full effect.

The Act, though relating to one subject, embraces three distinct provisions; namely, the principle of assessment, the procuring of valuations, and the providing a less expensive mode of appeal than that previously in force. It appeared that it would be convenient to bring together the various matters which have occurred in relation to the statute during the seven years that it has been in operation, and to show the interpretation which has been given to the language, the general object and purpose, and to the spirit of the Act; and, at the same time, to communicate many practical details, which are not generally known, and can only be learned through the extended view which the peculiar constitution of the Poor Law Commission affords. These matters would not warrant separate publications, but when combined supply sufficient materials for a short treatise, and hence this commentary is offered to the public.

The statute having been prefixed, the commentaries on the separate sections follow in which the principles of the Act are explained, and practically applied to the

several subject matters of the assessment; the details which arise in reference to the process of the valuation and the map are fully discussed; and the proceedings attending the appeal and its costs, and the amending or quashing of the rate, are set forth.

In an Appendix is printed the form of contract for a survey, plan, and valuation, recommended for adoption by the Poor Law Commissioners, and the regulations prescribed by them and the Tithe Commissioners, in regard to the making of maps, under their respective authorities, are shown at length.

The statutes passed in modern times, relating to the rating of certain property to the poor-rate, are also printed in the Appendix.

1844.





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## THE STATUTE.

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[For the *interpretation* of the words used in the statute, see page 96.]

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6 & 7 WILL. 4, c. 96.

*An Act to regulate Parochial Assessments.*

[19th August, 1836.]

“ WHEREAS it is desirable to establish one uniform mode of rating for the relief of the poor throughout *England* and *Wales*, and to lessen the cost of appeal against an unfair rate : ”

All rates to be made on the net annual value of the property.

Be it enacted, that from and after such period, not being earlier than the twenty-first day of *March* next after the passing of this Act, as the Poor Law Commissioners shall by any order under their seal of office direct (*a*), no rate for the relief of the poor in *England* and *Wales* shall be allowed by any justices, or be of any force, which shall not be made upon an estimate

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(*a*) The commissioners, by an order bearing date the twenty-second day of *June*, 1837, appointed the twenty-ninth day of *September*, 1837, as the time when this Act should come into operation.

of the net annual value of the several hereditaments rated thereunto ; that is to say,

Of the rent at which the same might reasonably be expected to let from year to year, *free* of all usual tenants' rates and taxes, and tithe commutation rent-charge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent :

*Proviso.*

Provided always, that nothing herein contained shall be construed to alter or affect the principles or different relative liabilities (if any) according to which different kinds of hereditaments are now by law rateable (*b*).

Rates to be made in a given form.

2. And be it further enacted, that every such rate made after the said period shall, in addition to any other particular which the form of making out such rate shall require to be set forth, contain an account of every particular set forth at the head of the respective columns in the form given in the schedule to this Act annexed (*c*), so far as the same can be ascertained ;

And the churchwardens and overseers, or other officers whose duty it may be to make

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(*b*) See the Commentary on page 11.

(*c*) See page 10, *post*.

and levy the said rate, or such a number of the said churchwardens and overseers or other officers, as are competent to the making and levying of the same, shall, before the rate is allowed by the justices, sign the declaration given at the foot of the said form; and otherwise the said rate shall be of no force or validity:

Provided always, that nothing herein contained shall be construed to prevent the owners of tenements from compounding for the rates to be assessed on the same, in such manner as they were by any statute or statutes enabled to do before the passing of this Act, so that the *gross estimated rental* of the hereditaments compounded for be entered on the rate in the proper column (d).

Nothing herein to prevent owners from compounding for rates.

3. And be it enacted, that when it shall be made to appear to the Poor Law Commissioners by representation in writing from the board of guardians of any union or parish under their common seal, or from the majority of the churchwardens and overseers or other officers competent as aforesaid to the making and levying the rate, that a fair and correct estimate for the

Power to order new survey and valuation.

---

(d) See the Commentary on page 66.



aforesaid purposes cannot be made without a new valuation, it shall be lawful for the Poor Law Commissioners, *where they shall see fit*, to order a survey, with or without a map or plan, on such scale as they shall think fit, to be made and taken of the messuages, lands, and other hereditaments liable to poor rates in such parish, or in all or any one or more parishes of such a union, and a valuation to be made of the said messuages, lands, and other hereditaments according to their annual value, and to direct such *guardians* to appoint a fit person or persons to make and take every such survey, map, or plan, and valuation, and to make provision for paying the costs of every such survey, map, or plan, and valuation, either by a separate rate or by a charge on the poor-rates, as *they* may see fit;

But in case of such charge being made, then provisions shall be made for paying off not less than one-fifth of the sum charged on the rates, and such interest as may from time to time be payable in respect of such charge or any part thereof, in each succeeding year, till the whole is repaid (e).

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(e) See the Commentary on page 68.

4. And be it further enacted, that for the purpose of making every such survey, map, or plan, and valuation, it shall be lawful for the person or persons so to be appointed for making the same respectively, together with their and every of their assistants and servants, at all reasonable times, until the same respectively shall be completed, to enter, view, and examine, survey, and admeasure all and every part of the messuages, lands, and other hereditaments aforesaid, and to do, or cause to be done, any act or thing necessary for making such survey, map, or plan, and valuation :

Power for surveyors to enter and examine lands, &c., for purposes of survey and plans.

Provided always, that any map, survey, plan, or valuation made previously to the appointment of such person or persons which shall be tendered to him or them, and which shall be in his or their judgment, and to his or their satisfaction, a just and true map or survey, proper for the purposes aforesaid, may be used for such purposes (f).

5. And be it further enacted, that it shall be lawful for any person or persons rated to the relief of the poor of the parish in respect of

Power to take copies or extracts of rates gratis.

---

(f) See the Commentary on page 99.

which any rate shall be made, at all seasonable times, to take copies thereof or extracts therefrom without paying anything for the same, anything in any Act of Parliament to the contrary notwithstanding ;

Penalty for refusal to permit.

And in case the person or persons having the custody of such rate shall refuse to permit, or shall not permit such person or persons so rated as aforesaid to take copies thereof or extracts therefrom, the person or persons so refusing or not permitting such copy or extracts to be made, shall forfeit and pay any sum not exceeding five pounds, to be recovered in a summary way before any justice of the peace having jurisdiction in the parish or place (g).

Justices acting in petty sessions to hold four special sessions in the year to hear appeals.

6. And be it enacted, that the justices acting in and for every petty sessions division shall, four times at least in every year, hold a special sessions for hearing appeals against the rates of the several parishes within their respective divisions, and shall cause public notice of the time and place when and where such special sessions will be holden, to be affixed to or near to the door of the parish church of the said parishes twenty-eight days at the least before the holding of the same ;

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(g) See the Commentary on page 100.

And such special sessions shall and may be adjourned from time to time by the justices there present, as they may think fit;

And at such special or adjourned sessions the justices there present shall hear and determine all objections to any such rate, on the ground of inequality, unfairness, or incorrectness in the valuation of any hereditaments included therein;

Which decision shall be binding and conclusive on the parties, unless the person or persons impugning such decision shall within fourteen days after the same shall have been made cause notice to be given in writing of his, her, or their intention of appealing against such decision, and of the matter or cause of such appeal, to the person or persons in whose favour such decision shall have been made; and within five days after giving such notice shall enter into a recognizance before some justice of the peace, with sufficient securities, conditioned to try such appeal at the then next general sessions or quarter sessions of the peace which shall first happen, and to abide the order of and pay such costs as shall be awarded by the justices at such quarter sessions, or an adjournment thereof;

And such justices, upon hearing and finally determining such matter of appeal, shall and may, according to their discretion, award such

costs to the party or parties appealing or appealed against, as they shall think proper; and their determination in or concerning the premises shall be conclusive and binding on all parties, to all intents and purposes whatsoever;

Seven days' notice to be given of objections.

Provided always, that no such objection shall be inquired into by the said justices in special session unless notice of such objection in writing, under the hand of the complainant, shall have been given, seven days at least before the day appointed for such special session, to the collector, overseers, or other persons by whom such rate was made :

Proviso.

Provided also, that the said justices in special session shall not be authorized to inquire into the *liability* of any hereditaments to be rated, but only into the true *value* thereof, and into the *fairness* of the amount at which the same shall have been rated (*h*).

Justices may act with all the powers of justices in quarter sessions.

7. And be it enacted, that the justices present at any such special or adjourned session shall, for the aforesaid purpose, have all the powers of amending or quashing any such rate so objected to of any parish or other district within their division, and likewise of awarding costs to be

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(*h*) See the Commentary on page 103.

paid by or to any of the parties, and of recovering such costs, which any court of quarter sessions of the peace has upon appeals from any such rate, except as herein excepted ;

Provided always, that no order of the said justices shall be removed by *certiorari* or otherwise into any of His Majesty's courts of record at *Westminster* :

Provided also, that nothing in this Act contained shall be construed to deprive any person or persons of the right to appeal against any rate to any court of general or quarter sessions :

Provided also, that no order of the said justices in special sessions shall be of any force pending an appeal touching the same subject-matter to the court of general or quarter sessions of the peace having jurisdiction to try such appeal, or in opposition to the order of any such court upon such appeal (*h*).

8. And be it enacted, that this Act shall extend only to *England* and *Wales*.

Act confined to England and Wales.

9. And be it further enacted, that this Act may be repealed or amended by any Act which shall be passed in this session.

Act may be repealed this session.

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(*h*) See the Commentary on page 107.

## SCHEDULE to which this Act refers.

## FORM OF RATE.

AN ASSESSMENT for the RELIEF of the Poor of the Parish of *Merton*, in the County of *Surrey*, and for other purposes chargeable thereon according to Law, made this *Thirtieth* day of *March*, in the year of our Lord One Thousand Eight Hundred and *Thirty-seven*, after the rate of *Sixpence* in the Pound.

No.	Arrears due or if excused.	Name of Occupier.	Name of Owner.	Description of Property rated.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.	Rate at 6d. in the Pound.
	£ s. d.					A. R. P.	£ s. d.	£ s. d.	£ s. d.
1	- - -	Jas. Smith	Jno. Green	Lands and Buildings.	Whiteacre Farm.	40 0 0	60 0 0	55 0 0	1 7 6
2	- - -	Ditto	Ditto	House and Garden.	In West Street.	0 1 0	30 0 0	25 0 0	0 12 6
3 { Excused	- - 7½	John Poor	Ditto	House -	In Brick Lane.	- - -	1 10 0	1 5 0	0 0 7½
&c.	&c.	&c.	&c.	&c.	&c.	&c.	&c.	&c.	&c.

## Declaration of Overseers and Churchwardens.

We, do declare the several particulars specified in the respective columns of the above rate to be true and correct, so far as we have been able to ascertain them, to which end we have used our best endeavours.

THOMAS JONES, *Overseer*.

JOHN THOMAS, [*Churchwarden, &c. &c.*] (a).

(a) See Commentary on the Schedule, at page 110.

## THE COMMENTARY.

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### COMMENTARY ON THE FIRST SECTION.

THE alteration in the administration of the Poor Law effected by the 4 & 5 W. 4, c. 76, speedily drew attention to the irregular and unequal mode in which the poor-rate was assessed in a great part of the country. The Parochial Assessments Act was passed, to remedy the many abuses and irregularities which prevailed in the imposition of this tax. No previous statute had defined the precise mode of assessing property to this tax, or had prescribed the form in which the rate was to be made, although the 17 G. 2, c. 38, s. 13, required copies of all rates to be fairly entered in books, to be provided by the overseers. But the principle of the assessment of land had been established by various judicial authorities.

Object of the  
Parochial  
Assessment  
Act.

The statute 43 Eliz. c. 2, in general terms imposed the rate "upon every *inhabitant*, parson, vicar, and other, and upon every *occupier* of lands, houses, tithes impropriate, propriations of tithes, coal mines, or saleable underwoods." The charge was thereby imposed upon the inhabitants as such, and upon the occupiers of lands. The former were assessable in respect of their personal property, but the subject-matter of the rate, so far as it related to the second branch of the enactment, was the occu-

Poor-rate,  
how imposed  
by the statute  
43 Eliz. c. 2.



pation of the different kinds of landed property therein enumerated. The consideration of the former charge having, for reasons to be stated hereafter, ceased to be of present practical importance will be now relinquished, and attention will be directed to the latter. The tax being imposed upon the occupier of lands in respect of the occupation, it becomes necessary to ascertain the value of that occupation to the occupier. When the occupier is a tenant, and not the owner, it is easy to ascertain the value of that occupation, by reference to the sum paid for it. But it is difficult to ascertain the value of the land when in the occupation of its owner. As, however, the value of every matter is ascertained by its exposure to sale in an open market, so the value of the occupation of land may be determined by ascertaining the sum of money which has been given by, or may be expected to be obtained from, any person who would, in the face of an open competition, agree to take and pay for the occupation of this land.

How far rent  
is a criterion  
of value.

The sum which is, or would be, so paid for the occupation of the land, is the *rent*; and according as that sum is paid down at once, or in portions periodically, it represents the value of the occupation during the time stipulated for such occupation. As the assessment to the poor-rate is made periodically, and upon the value of a periodical occupation the rent will form a proper criterion of the value of the occupation of the land, if it represent the actual value of such occupation during the successive portions of that period. But if a sum in gross is paid at the commencement of a term, and a small sum is paid at successive or different periods during

that term, for the occupation of the land, it would be improper to take this latter sum as the value of the land during the whole term. Again, if an amount have been stipulated to be paid during a long term of years, and circumstances cause the value of the occupation to be lessened before that term shall have expired, the sum so agreed to be paid would not truly represent the value of the occupation of the land after such depreciation. Sometimes that sum which is termed a *rent*, and is reserved upon a lease, is in fact a compensation for something more than the occupation of the land, and therefore cannot properly form the basis of the valuation. This has lately been shown in a case where a railway was, with all its incidental rights, privileges, and advantages, let on lease by one company to another at a fixed rent, and it was held that this rent could not be taken as conclusively determining the annual value of the railway, since many other matters were perhaps taken into consideration by the railway company hiring the line as an inducement to their agreeing to pay the rent. *South Eastern Railway Company v. Dorking*, 18 Jur. 678; 23 L. J. R., M. C. 85; 3 E. & B. 491; *Queen v. Eastern Counties Railway*, 23 L. J. R. (N. S.) M. C. 96; 18 Jur. 679, n. Hence, although the periodical payment of *rent* may be properly taken as *generally* affording a correct criterion of the periodical value, it cannot be taken as *conclusively* determining the annual value in all cases.

The value of the periodical occupation is therefore ascertained by a supposititious estimate, which refers to the sum that would be paid for the occupation under ordinary and usual circumstances during the

Value of land to be ascertained by reference to a period.

particular period, if the subject-matter occupied continued to be of the same intrinsic value. That period might be a day, a month, a year, or any number of years; but for almost all purposes of assessment the period of a year has been adopted, and the customary inquiry is, what is the value of the occupation for a year; or, in other words, what is the *annual value*?

The rate to be imposed according to the *annual value*.

According to the effect of the statute of *Elizabeth*, as established by the decisions above referred to, the assessment to the poor-rate of the occupiers of land should be calculated upon the *annual value* of the occupation of the property rateable.

Provision of the 6 & 7 W. 4, c. 96, s. 1.

The 1st section of the statute in the text applies to the principle of the valuation, and declares that the rate shall be made "upon an estimate of the *net annual value* of the several hereditaments rated thereunto." The term *net* is here introduced, and imports something other than the meaning above given to the terms *annual value*. Accordingly, the statute proceeds to define the meaning of the *net annual value* as follows: "that is to say, the rent at which the same might reasonably be expected to let from year to year, *free from* all usual tenants' rates and taxes, and tithe commutation rent-charge, if any, and deducting *therefrom* the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

The annual value of the premises is expressed by the first part of the clause, namely, the rent at

which the same might reasonably be expected to let from year to year, free from all usual tenants' rates and taxes, and tithe commutation rent-charge. The subsequent matters introduced do not affect the value of the occupation, but the actual profit received by, or resulting to, the owner of the land, and so far affect what may be considered as the *net annual value*. These are the deductions for repairs and insurance.

The taxes payable by a tenant in respect of his occupation do not render that occupation intrinsically less valuable, but they may perhaps prevent him from paying so much rent as he would do if no such taxes were payable. The tithe rent-charge is substituted for a demand on the part of the tithe-owner to a portion of the produce when raised, and is the subject of a separate assessment in the hands of such tithe-owner; but the occupier, who is liable to that demand, will give less rent for the occupation of the land than he would do if no such demand could be made.

Why the taxes and tithe rent-charge to be deducted.

Inasmuch, therefore, as those charges in fact diminish the rent, the value of the land to the owner is thereby lessened. As, however, the tithe rent-charge is rated in the hands of the tithe-owner, the whole value of the land in reference to the assessment is not diminished by that charge, but there is a division of the parties who are to be assessed. Nevertheless, there is an error in the present state of the law. The tithe formerly was part of the produce of the land. Hence, a tax upon the tithe was a tax upon the produce, which in itself

represents not only the occupation of the land, but also the capital and labour spent upon the land; so that while the farmer is only assessable upon the occupation of the land, the tithe is assessable upon that which represents such occupation, and also the capital employed upon it. That capital is not, however, laid out by the tithe-owner, and his rent-charge has been fixed and settled with reference to the consideration of his having to pay the assessments upon that rent. A commutation of tithe, calculated with reference to a future exemption from rates and taxes, would have been more correct in principle, and more satisfactory to the tithe-owners. This course has been occasionally pursued wherever tithes have been commuted under local Acts, the construction whereof depends upon their particular language. See *Chatfield v. Ruston*, 3 B. & C. 863; *Mitchell v. Fordham*, 6 B. & C. 274; and *Queen v. Shaw*, 12 Q. B. 419; 17 L. J. R., M. C. 137.

If the owner who occupies his own land is required to pay taxes or tithe rent-charge in respect of his occupation, the value of the land is so far diminished to him.

Tithe-free  
land.

Where land is tithe-free, no deduction upon this head is to be made; but the value of the land assessed upon the occupier is the greater, in consequence of the exemption, and hence no difference exists in the general valuation of all the property in the parish.

Why the  
other deduc-  
tions are to  
be made.

It might be said that the deduction of "the probable average annual cost of the repairs, in-

surance, and other expenses, if any, necessary to maintain the premises in a state to command the rent estimated as the annual value," is a positive provision of the legislature, and that it is unnecessary to seek any explanation of the principle of the law. Nevertheless, the provision itself is not unsupported by valid reasons.

*First.* As regards the deduction for repairs. It <sup>Repairs.</sup> must be observed, that the value of the occupation of the lands is taken upon an estimate deduced from the supposed value during several years, and it is presumed that this estimate would be correct for several years to come. If, then, the subject of the valuation be buildings or railways, which deteriorate with every year's occupation and use, unless properly repaired, it is manifest that the estimate would speedily become incorrect. It is however presumed, that the occupier will not suffer that deterioration to take place, but will cause such amount of repairs to be annually expended upon the premises, as will keep them in the same condition as when the estimate of the value is taken. A probable future outlay cannot in strictness be considered as affecting the present value of the property, but it is necessary to be considered when an estimate is formed of a prospective value during some long period which is to come.

*Secondly.* As to the insurance. The insurance <sup>And insu-  
rance.</sup> of property is but a precautionary measure against a remote contingency. It is an act of prudence on the part of the insurer, which does not affect the value of the property at the particular time of the

estimate. Yet, as the estimate is formed for a prospective period, during which time the property may be destroyed by fire, it is thought right to allow for an outlay which would be the means of restoring the property so destroyed, and which most men of ordinary prudence at the present time incur. Hence an allowance for *insurance* is to be made, whether that insurance be or be not in fact effected.

The insurance may be paid by the landlord; nevertheless the occupier is entitled to the deduction.

Other expenses.

*Thirdly.* As to the other expenses. These are not expressed, but their nature is described, and it will be seen that they must correspond with the subject of deductions already named.

The subject of the deductions will be pursued more at length hereafter.

Meaning of the terms gross estimated rental in the statute.

Although the legislature thus defined, in the 1st section, the *net annual value* which was to be the subject of the rate, in section 2 reference is made to the *gross estimated rental* in regard to the rate on compounded hereditaments; and in the form of the rate given in the *schedule*, there is a column for the *gross estimated rental*. Of this term no definition or explanation is given, either in the statute or elsewhere. The meaning of the word *rental* is not clearly ascertained, and it is manifest that it is not properly applicable in this statute, in which apparently the better term would have been *value*. Upon the passing of the Act, however, the Poor

Law Commissioners expressed their opinion upon the meaning of the statute by giving definitions of *gross rent* and *net rent*.

*Gross rent* they define in their circular letter dated 3rd March, 1837, to be "the rent which would be paid to a landlord, who himself undertakes to pay all the usual tenants' rates and taxes with which the hereditaments or premises rented by the tenant are chargeable, together with tithe commutation rent-charge, the expense of upholding the buildings in tenantable repair, insurance against loss by fire, and any other expenses (if any shall exist) necessary to maintain such hereditaments in a state to command such *gross rent*." See their 3rd Ann. Rep. p. 92. *Gross rent* defined.

*Net rent* they define to be "the amount which is received by, or which remains clear in the hands of a landlord after all such taxes, charges, and expenses as are above enumerated shall have been provided for." *Net rent* defined.

Experience shows that there are three classes of cases upon this subject, in respect of the relation between the landlord and the tenant. Three classes of cases.

1. The landlord may agree to pay all the tenant's rates and taxes chargeable upon the premises, to repair the same, and to insure the property.

2. The landlord may agree to repair and insure; leaving the tenant to pay the tenant's rates and taxes.



*Commentary on the 1st Section.*

3. The landlord may require his tenant to repair and insure, as well as to pay all the rates and taxes levied on the latter.

In the first case, the landlord receives *more than the annual value* of the land; he receives a sum in respect of the rates and taxes which the tenant ought to pay, and consequently, in any estimate of the value of the present occupation, formed upon the basis of the rent so paid, the amount of those rates and taxes ought to be deducted.

In the second case, the rent paid is a proper representative of *the annual value*.

In the third case, the rent paid is *less than the annual value* of the occupation of the land; inasmuch as the tenant undertakes part of the charge that properly falls upon the landlord, namely, the repairs and insurance, and consequently what he pays as the rent is only a part of the sum paid for the occupation.

This is shown by the following illustration:— Suppose a landlord lets a house in good repair for a year, at a certain sum, the tenant being under no covenant to leave it in repair, that sum represents the value of the occupation. At the end of the year the house may be found to be damaged by the year's use and occupation, and out of the rent then paid, the landlord must expend the requisite amount to render it fit for another tenant. But if besides paying a sum for rent the tenant undertake to keep in repair during the term, it is

obvious that the rent so paid is less than the annual value of the occupation, because the tenant not only pays that rent, but lays out an additional sum of money in repairs.

But as, to obtain that which the statute calls the *net annual value*, the amount of the repairs and the insurance must be deducted from the gross rent, the rent paid in the third case would, upon the supposition that it has been adjusted according to all due proportions, be the *net annual value* contemplated by the statute, being the clear profit in the hands of the landlord.

How to obtain the *net annual value*.

It seems therefore, that to obtain the *gross rental*, the intrinsic value of the tenant's occupation of the land must be estimated; to this must be added the amount of tenant's rates and taxes, and tithe commutation rent-charge, which must be considered as his liabilities, together with a probable estimate for repairs and insurance, which are the landlord's liabilities. The aggregate would be the *gross rental*, or, as it should have been termed, the *gross annual value*.

And the *gross rental*.

Again, to obtain the *net annual value*, from this *gross rental* must be deducted the tenant's rates and taxes, and tithe commutation rent-charge, and the probable estimate for repairs and insurance.

It is sometimes thought that these deductions are to be made from the rent paid to the landlord, whose premises are let at what is termed *rack-rent*. But this is an error, arising from the unfortunate

Rates and taxes not to be deducted from rack-rent.

*Commentary on the 1st Section.*

use of the term *rental*, which, so far as it is generally understood, is taken to signify the rent paid as rack-rent.

Illustration  
of the prin-  
ciples.

The following calculations illustrate the observations which have been made:—

If the tenant pays in rent	-	-	-	£75
In rates, taxes, and commutation tithe rent				10
For repairs	-	-	-	5
And for insurance	-	-	-	1

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The gross estimated rental would be - £91

If from this sum of £91, the several sums of £10, £5, and £1 be deducted, the result will be £75, the *net annual value*, being the sum which in this case is paid to the landlord.

Again, suppose the tenant pays in <i>rent</i>	-	£75
In rates, taxes, and tithes	-	10
And landlord pays for repairs	-	5
For insurance	-	1

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The gross rental will be - £91  
 But in like manner the taxes, the repairs, }  
 and insurance are to be deducted - } 16

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And the net annual value - £75

*Lastly.* Suppose the tenant to pay £91 as gross rent, paying no other charge whatever, and the landlord pays for rates and tithes £10, for repairs

£5, for insurance £1, the net annual value to the latter will be £75.

Indeed, with reference to the assessment it is immaterial how these different charges are distributed between landlord and the tenant, as they are all to be taken into consideration in determining the assessable value in accordance with this statute.

These general remarks arise upon the principle of rating property expressed in this statute; but it may be serviceable to make some practicable observations upon the application of that principle.

Practical remarks on the application of the statute.

*First.* It is to be observed, that though ordinarily the surface of land and the superstructures upon it are the subjects of assessment, there is no such absolute limitation thereof. Thus, there may be an occupation under the surface, as in the case of water or gas works, where the pipes conveying the fluid or vapour lie in the ground, or in that of a tunnel or subway.

Water and gas pipes.

So also there may be an occupation above the surface, as in the case of bridges, which, though generally resting upon piers, are assessable in respect of the occupation by the arches above those piers. Another apt illustration has lately occurred in the electric telegraph, which was held rateable in respect of the wires which are stretched in the air, but in such manner occupy the land above and over which they are hung. *The Electric Telegraph Company v. The Overseers of Salford*, 19 Jur. 733; 24 L. J. R. (N. S.) M. C. 146.

Bridges and electric telegraph.

Separate chambers, as in the inns of courts and elsewhere, are rated distinctly, though they are sometimes only connected with the surface by a common staircase.

Premises to be valued according to their peculiar situation or condition.

*Secondly.* In estimating the rent at which the property is presumed to be let, reference must be made to the value of the premises in their peculiar situation or condition; so that even an accidental value, whether temporary or permanent, arising from the particular purpose to which the premises may be adopted, or from advantages of position, mode of occupation, or otherwise, must be taken into the calculation, if the advantages enable the owner to let them at a higher rent than they would fetch but for these advantages. *K. v. The Proprietors of the Liverpool Exchange*, 1 A. & E. 465. Hence, public-houses, shops, warehouses, situated in any particular spot may be of more value than other premises in the same locality.

Railways, with station-houses and termini.

Various other illustrations might be produced, but one of the latest cases before the courts has been that of a railway. The company in general are the owners of the railway, having station-houses, engine-houses, warehouses, and various similar properties at the termini of the line, and at intermediate stations. These are their exclusive property, and by means of these premises they can carry on the traffic upon the line with the greatest advantage. A question has arisen as to the rating of these railways, and one question raised was how to ascertain the rental. If only the line itself were considered, and it was asked what would a tenant give to rent the mere line

independent of the collateral premises, the sum would be comparatively very small; this, however, it was urged was the proper criterion. The court of Queen's Bench decided, however, that it was not; that to estimate the value of the premises, it must not be neglected that the party occupying them had those collateral advantages; and consequently the proper inquiry was, as to the value of a railway having, at its termini and intermediate stations, proper station-houses and warehouses, and the means of conducting the traffic on it with the greatest prospect of profit. *Q. v. South Western Railway Company*, 1 A. & E. (N.S.) 558; S. C. 2 Lum. P. L. C. 85. See hereafter as to the relative values of trunks and branch lines of railways.

At the same time it must be remarked, that the assessment upon the stations and buildings may be and generally is distinct and separate from that which constitutes the line itself. *South Wales Railway v. The Swansea Local Board of Health*, 4 E. & B. 199.

Again, the value of property may be increased by rights or privileges not actually arising out of the land or connected with the soil itself, but nevertheless attached to the occupation by mere personal contract. Thus, where the owner of a brewery, being also owner of several public-houses, had bound the lessees of these houses to purchase their beer at the brewery, and then let the latter to a tenant who paid one sum for the brewery and another for the good-will and trade in respect of these houses, it was held by two judges against one that the brewery was properly

to be rated at the value enhanced by reason of the privilege. The dissentient judge considered that the covenants of the lessees were personal, transitory with the contractors, and only accidentally connected with the hereditaments occupied, and therefore not to be introduced into the estimate. *Allison v. Overseers of Monk Wearmouth Shore*, 4 E. & B. 13; 23 L. J. R., M. C. 177; 18 Jur. 1075.

The case of a soke mill, where by prescription the owner can compel the inhabitants of a district to grind thereat, was admitted to fall within the general rule, so that the mill was to be valued at an increased amount according to the value of this prescriptive right. *Ib.*

On the other hand, detriment or depreciation may arise from similar collateral circumstances. A shop in an unfrequented neighbourhood, a private dwelling-house in a poor or unfashionable locality, cultivated lands at a distance from any town or road, are necessarily to be valued at a lower rate than if situated in a different place. The vicinity of nuisances, or other matters calculated to injure the enjoyment of the property, depreciate its actual intrinsic value.

Value of  
casual  
profits.

*Thirdly.* There is a considerable amount of property, in which the profits are of a casual uncertain nature, from which sometimes large profits are derived, sometimes no profit at all. Instances of this occur in certain mines, stone quarries, and in such woods as are liable to the rate. Here no *annual* profit being raised, it is necessary, where the owner occupies the land, to consider the result of a series

of years, and to take an average of the profits during those years. The barren years must be compared with the abundant years, and an estimate must be formed from the result. It is manifest that such a course would be pursued by persons proposing to hire such property at rack-rent. The value in this case is said to be taken *communibus annis*.

Hence it has been determined that the *cemeteries* Cemeteries. now established by companies in different places are to be valued, with reference to an estimate of the amount received in a series of years from the sale of graves, catacombs, and vaults, which are disposed of for perpetuity, and also from the fees paid for common interments where no perpetual right is conveyed, and from the herbage on the unbroken ground, allowance being made for the expenses of building the catacombs and vaults, and preparing them for use. If the fees embrace the performance of the services, as is usual, the whole amount appears to be properly the subject of the estimate, a deduction being made for the stipends payable to the clergyman, clerk, and sexton, and for the other expenses incurred in providing for the interment. *Q. v. St. Mary Abbots, Kensington*, 12 A. & E. 824; *S. C. 2 Lum. P. L. C.* 59. It has been deemed most in accordance with the law to ascertain the total annual receipts, and make such deductions therefrom as constitute the profits of trade, besides the deductions specifically allowed by this Act. *Q. v. St. Giles, Camberwell*, 14 Jur. 519; 14 Q. B. 571.

The churchyard of a parish situate therein is not



indeed subject to the rate, except where the minister derives a profit from the herbage. But a burial ground of a parish provided in another parish is not exempt from assessment to the poor-rate of the latter, though the statute 18 & 19 Vict. c. 128, s. 15, provides that land purchased by the burial board for a burial-ground shall not, while used for such purposes, be assessed at a higher value than at the time of its purchase.

Woods and  
woodlands.

There is a peculiarity in regard to woodlands, arising out of the terms of the statute of *Elizabeth*. That statute enumerates, among other items of assessable property, *saleable underwoods*. Hence, it has been held that no other woods or woodland than those in which there are saleable underwoods are rateable so far as the trees are concerned. Hence, trees which are planted or are reared for the purpose of becoming timber, or for some different purpose than that of sale, are not to be assessed. The underwoods, which, being generally raised for that purpose, are cut down at certain intervals, and produce new shoots, fall within the description of saleable underwoods. *K. v. Ferrybridge*, 1 B. & C. 375; 2 D. & R. 634. There is some difficulty in obtaining the exact definition of the term, but this is clear, that trees which are capable of reproduction and of yielding a succession of profits, are *underwoods*; and when the produce is sold, whether regularly or at irregular intervals, they will be *saleable underwoods*. *Q. v. Narberth North*, 9 A. & E. 815; 1 P. & D. 590.

Where any profit is derived from the land on

which the trees grow independently of them, as from the pasture or the grass, that land is to be valued in respect thereof, whether the trees be exempt or otherwise.

*Fourthly.* In many cases the subject of the occupation is destroyed by the use thereof. It is so in coal-mines which are worked, in brick-fields, stone-quarries, or chalk-pits. Here, however, an estimate must be made of the proper rent which ought to be paid for the right of so consuming and destroying the soil. Such rent of course ceases to be a proper estimate of the value when the property has been exhausted by the process of mining, brick-making, or lime-burning.

Where the surface is destroyed by the user.

Brick-fields.

Where the rent is paid in the shape of a royalty, being a payment calculated upon specified quantities of the soil raised or of bricks made, that forms a correct criterion upon which the value of the property is to be estimated, and the same may be properly calculated with reference to the year for which the rate is made. Nevertheless, though the royalty which is fixed by the lease, may form the proper basis of calculation for the rate, still it is open to consideration whether, with reference to all the circumstances of the case, the uncertainty of the market or otherwise, the royalty so estimated do or do not exceed the rent which would be paid by a tenant who should then take the land; in other words, whether the royalty agreed upon be or be not excessive with reference to the value in the particular year. *Q. v. Westbrook*, 2 *N. S. C.* 599; 11 *Jur.* 515; 10 *Q. B.* 178.

Partial occupation of premises.

*Fifthly.* Where premises are only occupied for a portion of a year, if the peculiar nature of the premises prescribe such limited occupation, still they are to be estimated at an annual value, with reference to such limited occupation. A familiar example is a theatre where the occupation is only during a season, but the rate is to be imposed during the whole of the year. Lodging-houses at watering-places are only occupied during the season; nevertheless they are valued at an average of the whole year's profit.

A practical difficulty sometimes arises in respect of premises capable of distinct occupations, of which portions are from time to time unoccupied. Usually there is one principal occupier of the entire premises who underlets the portions. In strictness he is only liable in respect of so much as is actually occupied at the time of the rate. Where the rate is laid upon the whole in a certain sum, if the value of the unoccupied part be included, the occupier's only remedy is by appeal. If the rate be laid separately upon the distinct parts of the premises, the rate for the unoccupied part is in itself simply void. Instances of this occur in the factories in the manufacturing districts, and in chambers and certain large lodging tenements in the metropolis. The local Acts which exist in many parishes, and the general statute 13 & 14 Viet. c. 99, by which the owners of small tenements are assessable in the place of the occupiers, enable the parish authorities to deal with these peculiar cases by composition with the owners.

Value of particular years.

Indeed, it should be remarked, that it is not a correct principle to estimate land upon its actual

value in any particular year, when the profit may from some peculiarity or accident be increased or diminished. But its value should be ascertained by reference to a series of years when the occupation takes place under the ordinary circumstances applicable to the particular species of property. The valuation is made with a present and prospective reference, so that the inquiry is what rent would the tenant then give. He would calculate upon the then state of things, and could not be influenced by circumstances which might occur pending his occupancy, but could not be foreseen. A farmer is not allowed to escape the rate because some of his fields lie fallow. At the same time it must be remembered that the value is to be taken at the time of the assessment, and not with reference to some previous rate. *Q. v. The London, Brighton, and South Coast Railway Company*, 4 N. S. C. 511; 15 Q. B. 313.

*Sixthly.* It is not necessary to consider whether the occupation of the premises be profitable to the occupant or not. A farmer or a trader must pay the rate upon the land or the shop, although the farm or the shop may be occupied at a loss. So a mine may be worked at a loss to the miner, yet a profit may result to the owner of the mine. There must be an occupation beneficial in its nature, that is, the occupation of a subject matter, producing a valuable return, though not necessarily valuable in any given year to the occupier on a balance sheet of profit and loss. *Q. v. Taunton Market Trustees*, 1 N. S. C. 557.

The premises, as already noticed, are to be valued wholly without reference to the actual rent paid, and consequently all improvements and additions made

Occupation  
profitable or  
otherwise.

Improve-  
ments to be  
valued.

to them are to be taken into account, if the value be higher, although the amount of the rent is not increased.

But goodwill or profits of trade not to be taken into the estimate.

*Seventhly.* Care, however, must be taken to avoid introducing goodwill or the power of influencing customers, or *the profits of trade*, in the estimate of the value of the property. The former is of too vague and personal a character to be the subject of estimate; and the latter result from the capital expended in trade, not from the premises themselves, although, as the amount of the profits may be affected by the peculiar position of the premises, the capacity of producing such profits is properly estimated in the calculation of the value of the particular premises.

Furniture and moveable fixtures when to be estimated and when not.

So also the value of *furniture or moveable fixtures* is not to be estimated in the value of the premises, unless that value be increased by the peculiar nature of that furniture; thus, a dwelling-house furnished with the ordinary furniture of such houses, is not to be valued with reference to that furniture: but a factory fitted up with machines, a foundry having its furnaces and forges attached, a shop having counters and shelves, a billiard-room having billiard tables fixed in it, should be estimated at a higher value than similar premises where those appendages are wanting, because they are the proper fittings of the premises, without which the occupation would be comparatively of little value.

Fixed machinery.

Equally clear is the rule that where *fixed machinery*, such as steam-engines, vats, presses, salt-pans, cranes, gasometers, and the like, is combined with

the real property, and, though capable of severance, is fixed thereto, it increases the value of the occupation. It is therefore necessary that the value of such machinery and fixtures should be taken into the calculation in making the assessment. *K. v. Birmingham and Staffordshire Gas Light Company*, 6 *A. & E.* 691; *Q. v. Guest*, 7 *A. & E.* 951; *Q. v. Haslam*, 15 *Jur.* 972; 4 *N. S. C.* 720; 17 *Q. B.* 587. The rule generally adopted in cases of machinery appears to be this, to include in the value of the premises all that constitutes the *moving power*, and all fixed receptacles and reservoirs, but to stop short at what may be considered to be the tools, engines, instruments, or other matters worked by the moving power. A steam tug employed by a dock company, whose resources depended upon the vessels brought into their dock, was held to be not rateable. *Q. v. Southampton Dock Company*, 4 *N. S. C.* 460; 14 *Q. B.* 587. And so also a floating-dock belonging to a ship builder, whose building yard was on the bank of a river in which the dock floated, was exempt. *Q. v. Morrison*, 22 *L. J. R. (N. S.) M. C.* 15; 1 *E. & B.* 150; 17 *Jur.* 485. But a wooden pier floating on a river, but permanently attached to a landing place on the bank, was rateable. *Q. v. Leith*, 1 *E. & B.* 121, 136; 16 *Jur.* 522, 525.

*Eighthly.* Again, extrinsic profits, not themselves rateable cannot be estimated in the valuation of property to which such profits are not appurtenant; thus, light-house tolls, being for the most part privileges, and not compensation paid for the use of the light-house or the land on which it stands, are not rateable,

Extrinsic profits not appurtenant.

and consequently cannot be valued in the estimate of the *light-house*. *R. v. Tynemouth*, 12 *East*, 48. And tolls for the use of a ferry across a navigable river cannot be taken into consideration in estimating the value of the landing place, though the landing place is to be valued with a consideration of its being available for the earning the tolls. *Q. v. N. & S. Shields Ferry Company*, 22 *L. J. R.* (N. S.) *M. C.* 9; 1 *E. & B.* 140. Market tolls not being paid for the use or occupation of any land, but for the simple licence of selling goods in a market, are not rateable. *Roberts v. The Churchwardens and Overseers of Aylesbury*, 1 *Ell. & B.* 423. Also, quayage tolls paid to a corporation by the masters of vessels landing goods at a port in which the corporation, as well as other persons, owned quays, and the tolls were paid indiscriminately in respect of the landing at all, were held to be exempt. *R. v. Lewis*, 28 *Law Times*, 58; 19 *Jur.* 1108. A right of common in gross, which is held as a personal right and is not appurtenant to any land, is not rateable. *Q. v. The Corporation of Alnwick*, 9 *A. & E.* 444. So, also, mere manorial rights, such as the right to appoint gamekeepers, or other officers, to hold courts, or to receive heriots, are not subject to the rate. Quit rents, indeed, are included in the value of the land to the occupier.

And thus a railway was held to be not assessable in respect of a guaranteed dividend payable by the directors of another railway company, the guarantee being independent of the user or occupation of the railway. *Newmarket Railway Company v. St. Andrew the Less, Cambridge*, 23 *L. J. R.*, *M. C.* 76; 3 *E. & B.* 94.

On the other hand, profits, though of an incorporeal nature, which are appurtenant to or result from the possession of land and accrue in the parish, are to be taken into the account in valuing that land, as rights of way, and rights of common, appendant or appurtenant, or tolls paid for the use of the land, such as stallage and pickage tolls, or tolls for traverse over bridges or over land. *Q. v. The M. of Salisbury*, 8 A. & E. 716. And if the land be not open to valuation, these tolls may themselves be estimated according to the principles herein explained. Manorial rights also, which sometimes increase the value of the manor house and land to which they are attached, are, when they do so, to be introduced into the estimate of the value of the latter.

Where a mere right of sporting over any piece of land, or of fishing in any stream or pool of water, is enjoyed by an individual, he is not assessable in respect thereof; but the occupier of the soil or stream who grants the right, and derives a profit from this grant, should be assessed in respect thereof by an increase in the value of the land. Where, however, a person hires a waste moor or common for the purpose of sporting thereon, he becomes an occupier thereof, and is rateable in respect of this waste or common, which is valuable in his possession in consequence of the right of sporting. See 7 *Off. Cir. (N. S.)* p. 155. And where land was leased with a reservation of the shooting, and the occupier acquired this right afterwards by an express purchase, it was held to increase the rateable value of the property. *Q. v. Williams*, 23 *Law Times*, 76.



Where the owner of land has reserved a right of shooting over land which he has let to a person not occupying the land, no assessment can be made directly or indirectly in respect of this right.

Dock dues  
and tolls.

Dues or tolls paid to dock companies by vessels which enter or use the docks, are the subject of the rate, that is to say, they are to be taken into the calculation in rating the docks. But tolls or dues paid to such companies in respect of vessels which do not enter or use the docks, are not to be so calculated. *Reg. v. Hull Dock Company*, 1 N. S. C. 621; 21 L. J. R., M. C. 153; 16 Jur. 548. So, also, as already noticed, quayage tolls in an open port are not assessable.

Valuation of  
buildings  
and land,  
where the  
one or the  
other is only  
an adjunct  
for convenience.

*Ninthly.* Where there are buildings and land, which are the subject of occupation jointly, it is not correct to omit either of them in the valuation; but the common practice is to value the whole jointly, so as to bring into the estimate of the principal the value of that which is the adjunct. Thus the farm-house and barns or buildings are estimated in the valuation of the farm; and the land which adjoins and is occupied with the factory is estimated in the valuation of the factory. This practice appears to be unobjectionable.

If the buildings on the premises be beyond what is required for the purposes of the farm or factory, or other principal subject of occupation, those buildings will properly form a distinct subject of valuation. Thus, if there be a mansion-house or an inn on the farm, or if there be a residence for a partner or foreman at the factory, (*Q. v. Wall*

*Lynn*, 8 A. & E. 379,) it would be improper to include these in the general valuation of the farm or factory.

At the same time buildings occupied by servants, such as lodges, coach-houses or stables, which are clearly used as subsidiary to the main or principal premises, are properly included in the valuation of the latter, to which they are appurtenant; as are also portions of land occupied as gardens, preserves for game, or ornamental grounds, or lakes, ponds, or canals in such grounds.

*Tenthly.* Some extraordinary properties may exist <sup>Salt-springs and spas.</sup> in the soil of a valuable character, such as salt or sulphur springs, mineral waters or spas. These are to be taken into consideration in estimating the assessable value of the land.

It may, however, be well to notice the peculiarity <sup>Mines.</sup> in respect to the rating of *mines*. These are, certainly, a species of real property which are occupied by the persons working them, and should have been rated equally with all other property of that kind. But the statute of Elizabeth enumerated *coal mines* as a distinct subject of assessment, and hence for a very long period it has been held that all other species of *mines* are exempt from the rate. This rule is, however, confined to the persons working the mine, for if in any mine the owner reserves to himself as a rent, any portion of the unmanufactured ore when raised from the earth, he is treated in reference to that portion as an occupier of the mine, and is subject to the rate. The value of that portion is to be ascertained, and, as in general it is a rent paid to

the owner without any cost or expense to him, it does not appear to be open to any deduction, other than that of the tenant's rates and taxes. *Crease v. Sawle*, 2 A. & E. (N. S.) 862; *Q. v. Todd*, 12 A. & E. 816.

The exemption here stated does not extend to pits, such as gravel, chalk, or clay pits, or to quarries for stone, slate, or the like, where they are not worked as mines.

The tenure of the property or the interest of the occupier therein is immaterial.

*Eleventhly.* The sole inquiry when assessing property to this rate is, as to the annual value of the land to the occupier; and therefore it is immaterial what may be the tenure of the land, or the extent of the interest he holds in it. The annual value will be the same, whether the tenure be freehold, copyhold, customary, or leasehold, and whether the land be held by a person, who may be tenant for life, or for an estate of inheritance.

Even when the occupation is arbitrary on the part of the land-owner, and may be shifted from one place to another at his will, yet so long as it lasts the occupation is the subject of assessment. As when a railway company allows the supports of an electric telegraph to be in one part of the line, but requires them to be moveable elsewhere at their pleasure. *The Electric Telegraph v. Salford*, *ubi supra*.

Allowance for the cost of collection.

*Twelfthly.* In some cases the nature of the property which is the subject of profit is such, that, in the ascertaining of the annual value, an allowance must be made for the expenses of collecting the profit. Such instances occur in the valuing of piers, quays,

canals, docks, railroads, and the like, where the profits are raised by the dues or tolls payable by parties using them, but which dues are collected at much expense.

Occasionally this exigency occurs also in house property, particularly of a low and inferior description, where the rents are collected at small intervals, and consequently at a great cost of time or money.

*Thirteenthly.* The statute refers for the mode of estimating the value, to the market price of the rent of the tenements to be valued. This is available in most of the ordinary kinds of rateable property; but there are cases in which the reference will be ineffectual, and the law at present supplies no other means of estimating the value. There is much rateable property which is not capable of being valued by reference to its lettable value.

*Mode of estimating the value by reference to presumed letting.*

Such are most of those large works which are carried on by extensive corporations or trading companies. The works are of such magnitude and of such a nature that the idea of letting them is unreasonable, though by no means impossible.

The lease of a canal, of a large dock, or the main line of a railway, cannot be contemplated for practical purposes. It is true that there are not unfrequently leases of some of these works, but such leases, as noticed above, are rather in the nature of assignments of the whole concerns, with all their appurtenances, as well moveable as immoveable, than demises of the mere tenement or rateable hereditament.

*Leases of canals, docks, and railways.*

Estimate  
from receipts.

Hence, it becomes necessary in practice to seek some other mode of arriving at the correct estimate of the value of that property, which alone is the subject of assessment. Great difficulties arise in the process. The value of the land must be evolved from its produce. Thus, the total receipts produced by those parts of the works which are not in themselves capable of being valued according to the ordinary rule, must be ascertained, and out of those receipts the valuer must ascertain the amount which represents the annual value of the land corresponding with the rent which is paid to the owner of a field or a house for its occupation. These receipts in gross represent—the value of such occupation—the return for the capital expended upon the land, that for the capital expended in the working of the undertaking, (being in fact the profits of trade, embracing sometimes the expense of direction, collection, and like contingencies,)—the return for the actual repair and sustentation of the works—sometimes the reserve for the restoration of permanent works, and, lastly, the return for the rates and taxes payable in respect of the undertaking.

These various subjects of inquiry are more or less to be met with in all investigations into the value of these species of property.

Aid supplied  
by the legis-  
lature.

The first difficulty is of course to arrive at the actual receipts. If these be ascertained by the overseers, they may generally leave it to the owners of the property to make out the separate items of these receipts, and establish the extent of their exemption. As most of these works are of a public character, there is generally published some state-

ment of the accounts, from which the receipts as well as the items of expenditure are publicly disclosed. But as to one important class of works, assistance has been afforded by the legislature; and the 8 & 9 Vict. c. 20, s. 107, (the General Railways Clauses Consolidation Act, 1845,) enacts, "that the company shall every year cause an annual account in abstract to be prepared, showing the total receipts and expenditure of all funds levied by that Act or the special Act for the year ending on the 31st day of December, or some other convenient day in each year, under the usual distinct heads of 'Receipts' and 'Expenditure,' with a statement of the balance of such account, duly audited and certified by the directors, or some of them, and by the auditors, and shall, if required, transmit a copy of the said account, free of charge, to the overseers of the poor of the several parishes through which the railway shall pass, and also to the clerks of the peace of the counties through which the railway shall pass, on or before the 31st day of January then next; which last-mentioned account shall be open to the inspection *of the public*, at all reasonable hours, on payment of the sum of one shilling for every such inspection;" and the company is rendered liable to a penalty of £20 for every omission.

Assuming that the gross receipts have been ascertained, it is necessary to be determined what is legally to be deducted from them. This has been considered mainly in the cases which have occurred in the rating of railways, where the company, as is the usual course, carry on the trade of carriers of passengers and goods.

Deductions  
from gross  
receipts.

It has been held that from their receipts the following deductions are proper; namely, a deduction of *interest on the capital* employed in engines, carriages, &c., by the company as carriers; on the same capital for *tenants' profits* and *profits of trade*; of a per centage for the *depreciation of such stock* beyond usual repairs and expenses; of a sum for the *annual cost of conducting* this business; of the *separate value* of land rated in other parishes; and of a sum for the cost of the ultimate fundamental *renewal and reproduction* of rails, chairs, sleepers, &c. *Q. v. The Grand Junction Railway Company*, 1 N. S. C. 203; 4 A. & E. 18. *Q. v. The Great Western Railway Company*, 2 N. S. C. 205; 6 Q. B. 179; and *Q. v. the same Railway*, 15 Q. B. 379, 1085.

The allowance for the average annual depreciation of the permanent way is to be made, though the cost of the renewal be not incurred in the year, nor any funds be set aside annually for the renovation. *Q. v. London, Brighton, and South Coast Railway Company*, 15 Q. B. 313. Whether, if the company actually pay the cost of the renewal out of the capital, this amount should be allowed, is open to some question. In *Q. v. Great Western Railway Company (ubi supra)*, the court have decided in the negative, but that judgment is somewhat qualified by the latter decision.

But no deduction can be allowed for interest on the sum expended in procuring the Act under which the company are constituted, raising the capital, or other original expenses, nor for actual loss on branch lines. *Q. v. The Great Western Railway*

*Company*, 15 *Q. B.* 379, 1085; 16 *Jur.* 217; 21 *L. J. R.*, *M. C.* 84.

In a case of a cemetery company, the court of Queen's Bench decided that the expenses of the management of the company, including the salaries of the directors and auditors, could not be deducted, considering that these expenses had nothing to do with the occupation of the land, but were rather an expenditure of the profits derived from the land for the general benefit and purposes of the company. *Q. v. St. Giles, Camberwell*, 14 *Jur.* 519; 19 *L. J. R.* (*M. C.*) 122; 14 *Q. B.* 571.

But a deduction for the expenses of management and direction has been allowed in another company, even when no expense had been in point of fact incurred, the only business of such company having been the occupation of the land. *Q. v. Southampton Dock Company*, 4 *N. S. C.* 460; 14 *Q. B.* 587.

A doubt was raised as to the meaning of the term *hereditaments* used in this statute, and it was contended in the case of *Q. v. Capel*, 12 *A. & E.* 283, that it did not include *tithes*. But the court decided that the term did apply to *tithes*, and that consequently they were to be assessed upon the principle of the statute in like manner as *land* or *houses*. The statute applies to tithes.

The Poor Law Commissioners, in a circular letter dated 16th September, 1840, then expressed their understanding of the proper mode of valuing *tithes* as follows:— Mode of valuing tithes according to the doctrine of the Poor Law Commissioners.

“Tithes, whether they constitute a part of the



liability of a parson or vicar, or be in the hands of an appropriator or impropriator, are *hereditaments*, and are therefore subject to be rated on the estimate of their *net annual value*, as defined in that clause. *Regina v. Capel.*

“ 2. The *gross annual value* ‘ (i. e. the gross estimated rental)’ of the hereditaments, is the entire sum which might be received in rent from a tenant, exempt from rates, taxes, or any of the other outgoings described in the first clause of the Act. Where the tithe has been commuted, and the tithe-owner is in the receipt of the tithe commutation rent-charge, the *gross annual value* will be the gross amount of the commutation rent-charge, *including* the sum allotted for *rates* and *taxes*. But until the tithe-owner is in the enjoyment of the commutation rent-charge, he must continue to be rated in respect of his ability arising from his tithe in the manner in which he actually enjoys it.

“ This *gross annual value*, ascertained by reference to the rent-charge, will vary every year, according to the average prices of corn, and the overseers will be bound to rate the tithe-owner on the value of the rent-charge of the current year, just as they are bound to rate all other rate-payers upon the value of the rateable property, estimated at the time of the rate being made.

“ 3. The estimate of the *net annual value* is founded on the supposed rent which might be realised by the letting of the rateable hereditaments. This will entitle the tithe-owner to an ad-

vantage which the commissioners believe he has not in all cases had the benefit of. The rent which a tenant would consent to pay for the rent-charge, supposing the rent-charge to be let, would obviously be a sum which would remunerate him for the trouble of collection, and insure him against all risks of loss of rent-charge itself, and of loss of interest incurred by the obligation to advance rent, and by occasional delays in recovering the rent-charge, and against all incidental expenses incurred in enforcing his rights.

“The compensation of the tenant taking those risks will obviously exceed the payment which the tithe-owner would make to an agent or collector, who incurs no risks, and is not bound to insure and pay to the tithe-owner a certain fixed sum at fixed times.

“To the benefit involved in this distinction, the commissioners consider the tithe-owners to be clearly entitled by the express terms of the definition of *net annual value* in the Parochial Assessments Act.

“4. Having ascertained the rent at which the rent-charge might be reasonably expected to let, it will next be the duty of the overseers to ascertain the amount of deductions which are to be made in respect of rates and taxes, and other outgoings (if there be any such) which may be necessary for keeping up the value of the hereditament.

\* \* \* \* \*

“Tithe commutation rent-charge, being a charge

to which tithe itself is not liable, no deduction is to be allowed for this. Neither does the tithe commutation rent-charge appear to be a subject of repairs or insurance or of any other expense for keeping up its value. If no such liability exists, no deduction can be allowed for such outgoings.

“ Having made these deductions from the supposed rent, the estimate of the *net annual value* will be complete, and the amounts of the *gross annual value* and the *net annual value* thus estimated are to be inserted in the rate-book, in the columns respectively headed ‘Gross Estimated Rental’ and ‘Rateable Value.’ ”

The commissioners then proceed to give an example from the case of *Q. v. Capel*, as follows:—

“ The gross annual value of the tithe compositions was estimated at - £660 0 0

From this were deducted—

1. For the compensation of  
a lessee undertaking to  
collect the tithe compo-  
sition, and to pay a fixed  
net rent to the tithe-  
owner - - - £37 5 0

2. For usual tenants’ rates  
and taxes - - - } 82 15 0

3. For ecclesiastical dues - }

Total deductions - - - 120 0 0

“ Leaving a *net annual value*, or *rate-  
able value*, of - - - - £540 0 0 ”

The foregoing remarks of the commissioners apply equally to the case of tithes in the hands of *ecclesiastical* and of *lay* persons and corporations.

It will be remembered that reference was made above, in page 16, to the decisions in cases where the tithes were commuted under local Acts for annual fixed rents to be paid clear of rates and taxes, in which it was held that no assessment to the poor-rate was to be made thereon. In *R. v. Boldero*, 4 B. & C. 467; *R. v. Wiston*, 5 A. & E. 250; and *R. v. Hambleton*, 1 A. & E. 145, the language of the Acts was held not sufficient to exempt the rents from assessment.

It will now be proper to consider the *deductions* required to be made by this Act.

Upon the subject of the *deductions* which are to be made from the estimated *rent*, the Poor Law Commissioners, in their letter of *March 3, 1837*, directed to the overseers, remarked—

Explanation  
of the deduc-  
tions for  
repairs.

“ In estimating the cost of repairs it would appear that their annual average cost on a series of years should be considered, not the cost of such repairs as may be particularly needed at the time; and you will take care not to admit into your calculation the cost of repairs or other improvements by which the hereditaments would be put into a *better state* than that at which they will continue to command the present estimated rental. This is the limit as to the *repairs*.”

Not only is an allowance to be made for the annual ordinary repairs, but, as already stated, the depreciation by wear and tear of the permanent way of a railway is to be allowed for, though the company actually incur no expense in respect thereof, nor set aside any funds for the renovation. *Q. v. The London, Brighton, and South Coast Railway Company*, 4 *N. S. C.* 511; 15 *Q. B.* 313; *Q. v. The Great Western Railway Company*, 15 *Q. B.* 1088.

In regard to canals, allowance is to be made for the ordinary repairs of the channels, locks, and the like; also, where necessary, for the expense of supplying the canal with water. *Q. v. Oxford Canal Company*, 10 *B. & C.* 163.

And insurance.

The Commissioners continued:—"The amount of the *insurance* against loss by fire to be deducted from the amount of the rent, must be limited to such only as applies to the rateable property, not such as applies to furniture," [stock,] "or other property, not subject to the rate."

Other expenses.

"The Act provides, That in case any expenses, besides those for repairs or insurance, should be found necessary to maintain the hereditaments in the state to command the estimated rent, such expenses shall also be deducted from the estimated rent. This provision is made to meet the possibility that such expenses not coming within the description of repairs or insurance may be found; but as such expenses must be extremely rare, the Commissioners do not think it necessary to attempt to describe them."

It must be noticed, however, that the expenses of leases, conveyances, surveys, and valuations are not the subject of deduction ; nor the expenses incurred in procuring an Act of Parliament for a railway or other company. *Q. v. Great Western Railway Company*, 2 *N. S. C.* 222 ; 6 *Q. B.* 179.

In regard to deductions in the assessment of *tithes*, the observations of the Commissioners in their letter above referred to should be observed. Deductions  
in regard to  
*tithes*.

They add, "There are many payments of ecclesiastical tithe-owners consequent upon the receipt of tithe, but which not being necessary to maintain the value of the tithe do not appear to constitute subjects for deduction from the *gross value* of their tithe.

"Instalments of payments to Queen Anne's Bounty, for advances for improvement of the living, are not allowable, any more than similar charges incurred by other owners of hereditaments for the improvement of their property. Nor are divisions of the net value of the tithe between the tithe-owner and other persons, such as fee-farm rents, allowable.

"Expenses of providing for the performance of the duties of incumbency, as for a *curate's salary*, cannot be deducted. See *R. v. Joddrell*, (1 *B. & Ad.* 403). But *ecclesiastical dues*," (such as *synodals*), "payable by the tithe-owner, were decided by the same case to be a subject of deduction, inasmuch as they diminish the ability of the tithe-owner in respect of which he is by the statute of *Elizabeth* rateable. The Commissioners believe

that this would still be held to be lawful, since the passing of the Parochial Assessments Act; and they also believe that an allowance to the tithe-owner for the expense of *repairing the chancel* would, for the same reason, still be held to be lawful in all cases in which the tithe-owner is liable to that expense."

This appears to be generally conceded; but it is not altogether consistent with the decision of *Q. v. Capel*, which seems to have put *tithes* upon the same footing as other hereditaments, and no reduction would be allowed to the occupier of lands in respect of liabilities to which he would be subject *ratione tenuræ*. But assuming that such reduction is properly made, the annual charge must be estimated, as in the cases above stated, by an average of several years. In neither case is the number of years in any way fixed, but it is believed that, ordinarily, a term of seven years is referred to.

So, also, an allowance should be made for the payment of *first fruits*; because, as it is said, it is an ecclesiastical due (see 3 *Off. Circ.* 12): but a better reason seems to be because to that extent the parson does not enjoy the tithe, but pays it to the Crown, in which case the property is not rateable.

Where the rector pays sums to the perpetual curates or ministers of district churches or chapels of ease in his parish out of his tithe, he is not entitled to exemption in respect thereof. See 6 *Off. Cir.* 108.

No deductions for  
quit-rents

Returning to the assessment of landed property in general, it is to be observed that, in estimating the

deductions to be made from the rent payable to the landlord, no allowance can be made for quit-rents, chief-rents, fee-farm rents, fines, amerciaments, or heriots, interest on mortgages, or similar charges, as these are all only divisions of the net annual profit of the land. Even where the occupier was bound to pay a sum equal to the annual value to Commissioners, under an assessment for local purposes, the land was nevertheless assessable upon such value. *Q. v. Vange*, 11 *L. J. R. (N. S.) M. C.* 117; 3 *Q. B.* 242. But a particular rate levied upon certain lands in a parish, and not upon others, being raised for the protection of the property from the sea, was held, before the passing of this Act, to be properly deducted, on the ground of unfairness in the omission to deduct it. *Q. v. Adames*, 4 *B. & Ad.* 61; 1 *N. & M.* 162.

It is not a correct course of proceeding to make a deduction by one uniform rate from all property of a particular character in a parish, though this is often convenient in practice. It will not therefore be proper to deduct a certain per-centage from all cottage property, or from all mills or factories, or farm buildings, in a parish, though it may occasionally be right to make a general allowance in respect of repairs in particular classes of property, as with reference to the machinery in such kinds of property as above. It may be right to consider that all mills require a certain amount of annual outlay for particular repairs, and so of factories; but with reference to the general subject of repairs, the only proper proceeding is to make deductions according to the actual state of each particular premises.



What rates  
and taxes  
are to be  
deducted.

Continuing now the consideration of the deductions, it must be noticed that the *rates* and *taxes* which are mentioned in this section of the statute are the *tenant's* rates and taxes, and no reference is made to the rates or taxes charged on the owner or *landlord* in respect of the ownership of the land.

Hence, the *poor-rate*, *highway-rate*, *watering-rate*, *lighting*, *watching*, *police*, *borough-rate*, and board of health rates, are to be included in the estimate of those which the tenant is to bear, and are consequently to be deducted.

But it has not yet been determined whether the *assessed taxes*, which are assessed upon persons in respect of their occupation of houses above a limited amount, or the property or income tax levied on the occupier under Schedule B. of the Property Tax Act, are to be deducted. These are not usually termed "tenant's rates," but they are *taxes* which are paid by the occupier.

The *land tax*, *sewer rate*, *property tax*, and any other rate or tax which is charged upon the landlord, are certainly not to be deducted in making the valuation of the land or tithe rent charge.

The particular rate referred to in *R. v. Adames*, above, was treated as a drawback to be estimated in ascertaining the value of the property.

It is right however to observe that though the property tax is not to be deducted, yet when the receipts of any public company are referred to for the purpose of ascertaining the value of the rateable

property occupied by them, a deduction is to be made on account of the *income tax* paid by the company in respect of their mere occupation of the land, *Q. v. Great Western Railway*, 6 *Q. B.* 205, but not on account of the property tax charged upon the property which they own. Neither was a claim for income tax allowed to a dock company occupying their own lands, which tax was not paid by them on the property, but was claimed in respect of the estimated profit or income of the supposed tenant of the docks. *Q. v. Southampton Dock Company*, 14 *Q. B.* 587.

In regard to the proper mode of estimating the amount of *rates* and *taxes*, the Commissioners in their letter of *September 19, 1840*, say : How to be estimated.

“No means exist for determining the amount of *rates prospectively*; these can only be estimated by reference to the amount in the year or years preceding. It would perhaps be most satisfactory in all cases to estimate the probable rates of the ensuing year at the exact amount of the year expiring immediately before the making of a rate; but no objection could be maintained if the estimate was founded on an average of years immediately preceding (as, for instance, *three years*), provided that the average was always founded on the same number of years, terminating always at the time of making the rate, and that the same calculation was applied to all the rateable property in the same parish. The Commissioners consider, however, that the calculation made on the year immediately preceding, will be preferable to any other.”

Minute of  
the Poor Law  
Commission-  
ers as to the  
deductions  
for rates and  
taxes.

The Poor Law Commissioners, in a minute dated *November 29, 1841*, have pointed out an erroneous course which is occasionally adopted in reference to the *deductions* to be made, and which leads to injustice between the different subjects of assessment.

They say, "It is desirable, with reference to every kind of rateable property, to determine how the deduction for *rates* and *taxes* is to be made. It appears that this deduction is sometimes made from the *gross estimated rental*. This practice is not apparently in accordance with the principle upon which the estimate is to be made; and it will cause injustice in its application to property in proportion as the amount of out-goings for repairs, renovation, or insurance, is greater or less."

They proceed to illustrate by an example the result of this course; and afterwards show the result of a different course, namely, the calculation of the net annual value, where the rates have been estimated upon the gross rental, *lessened* by the deduction for the repairs and insurance.

The different result of the two proceedings is shown; and it appears that by the second mode the rateable value on buildings is increased: on land little alteration is effected, but on tithes it is diminished.

They conclude, "that the *second case* is that which is conformable with the Parochial Assessments Act. For, as rates cannot lawfully be made on the gross estimated rental, it would seem necessarily to follow that the estimate should not make an allowance for deductions of rates, on the false assumption that

such rates will be made on the gross estimated rental. Neither can the deductions for rates be made from the 'net annual value,' as defined by the Parochial Assessments Act; for that net annual value is the result to be obtained as the effect of deducting the estimated rates, and does not pre-exist as a sum from which this deduction can be made. It remains, as the only possible conclusion,—*that the sum from which the estimated rates and taxes are to be deducted, in order to arrive at the 'net annual value,' or 'rateable value,' is the gross estimated rental of the property, less the expense of repairs and renovation,*" which virtually included insurance.

In this minute, the Commissioners have worked out their advice by another example.

A matter of much importance here requires attention. The valuation is to be made upon the property situated in the parish, because the rate is to be assessed thereon. For the most part there is no difficulty in carrying out this rule, though sometimes there may be a dispute as to the boundary between two parishes, which must be settled as a question of fact between the respective parishes. But difficulties do arise in respect of certain properties, which directly or by their ramifications extend into several parishes. Such are railways, canals, docks, waterworks, or gasworks, which frequently extend into numerous parishes.

The parochial and mileage valuation.

The principle of the law is, as far as possible, to ascertain the amount of occupation in each parish,

and to value the same therein. Thus, the termini, stations, warehouses, engine-houses, and factories of a railway; the toll-houses, wharfs, reservoirs, particular locks, and basins of canals; the sluices of artificial drainages; the gasometer, mains, engine-houses, and offices of gas-works, or the spring or head of water from which the water is drawn for supply by the water company, are usually fixed and established in particular parishes, so that the occupation of such portions of the properties can be separated and identified. They are to be valued accordingly in the particular parish or parishes where they are situated; and though the value of these parts may be increased by reason of the connected parts which extend into other parishes, these parishes cannot bring such increase of value within their assessments. Thus the value of a station in a parish is increased by the extension of the line of railway into several other parishes whereby the traffic is increased, but those other parishes cannot impose any rate upon the station nor enhance the value of the line in them by reason of such increase. Such increase in value is only to be estimated in the parish where the station exists.

Again, certain portions of these works may be shown to produce their profit in particular parishes, being a part only of the whole extent traversed by them. Where it can be distinctly ascertained how much profit is earned in those parishes, independently of the aid from the residue, the value of the occupation in those parishes must be estimated for the assessment.

Thus, it has been long established in the rating of canals, that if it be shown that some portion of the profit is exclusively earned in one or two particular parishes, the valuation in respect thereof is to be confined to such parish or parishes.

So, in a railway, a mileage division of the profits upon the whole line cannot be allowed as a correct mode of ascertaining the proportion belonging to each parish, unless every portion of the line be equally profitable. According to the strict theoretical rule of law, the amount earned in each parish, and the particular expenses incidental to the working of the railway occurring therein, must be ascertained, and the result will give the assessable value of the railway therein. *Q. v. The Midland Railway Company*, 4 *N. S. C.* 511; 15 *Q. B.* 313.

Again, where a series of docks and basins were situate in different parishes, for the use whereof duties were paid indiscriminately, it was held that the entire rateable value of the docks should be taken jointly, and be divided in proportion to the areas of the docks in the several parishes. *Q. v. Hull Dock Company*, 16 *Jur.* 543; 21 *L. J. R.*, *M. C.* 153.

In the case of waterworks, indeed, two bases are capable of adoption, viz. either the profits earned in each parish, or the amount of the land occupied by the mains and pipes, which is to be measured by reference to those mains and pipes. The profits are measured by the gross receipts, which indeed de-

Waterworks  
extending  
into several  
parishes.

pend upon the extent of the mains and pipes. *Q. v. Mile End Old Town*, 3 *N. S. C.* 13; 11 *Jur.* 988; 10 *Q. B.* 208; 16 *L. J. R.*, *M. C.* 184.

The amount of capital laid out in the particular parish is not to form the basis of the calculation, because that may not have been judiciously laid out, or may not produce a corresponding amount of profit. *Ib.*

But when there is no means of subdividing the gain or profit earned in these parishes, the whole is to be taken together, and, the profit being uniform, the value in each parish will depend upon the extent of the occupation therein. Hence, the entire works must be measured, and the whole value of the occupation be divided rateably among the parishes in proportion to the extent of the occupation in each parish.

And practically there is so much difficulty in carrying the principle into operation as regards many canals and most railways, that the parochial scale is generally abandoned, and the mileage system adopted in its place.

Mines extending into several parishes.

Where a coal-mine is worked in two parishes, the value of the separate portions must be ascertained as far as possible distinctly, and must be taken according to the extent of the works respectively; and though the pit and the shaft be in one only, the value is not to be taken to be wholly in that parish. *Q. v. Foleshill*, 2 *A. & E.* 593. In some parts of the mining districts a certain sum is assessed by way of

tonnage upon the coal raised, and this sum is made to cover the value of the buildings and engines used for the purposes of the mine, there being no specific assessment upon the latter. This, if not strictly correct, is nevertheless so convenient that it is not unnecessarily to be disturbed. But it cannot be carried out when the mine and the works are not wholly in the same parish; because the property must be assessed in respect of each parish according to the extent of the occupation therein. Hence, the works must be assessed in the usual manner, and the coal according to the yield.

Some railways, and doubtless some other works, though not of sufficient importance to create any discussion on this point, consist of trunk lines and branches,—that is, main lines, for which the original railway was designed, and branch lines which it has been subsequently deemed advisable to form. The rate of profit, with reference to the cost and expenses of the separate parts, is seldom uniform on the whole. On some branches there may be great expense peculiar to them in the working; on others, the traffic being less, the profits may also be smaller than on the trunk. To the company it is immaterial whether the trunk and the branches be taken together, and one uniform valuation be taken for the whole, or whether they be severed and valued separately.

The latter course would be most consistent with the rule above stated with reference to the parochial charge, and to that the courts of law strongly lean. But it has been found impracticable for the most part to adopt this course; and in one of the latest cases



before the court of Queen's Bench, it has been held that if the branch be incorporated into the whole line, and worked as an undistinguished part, the valuation must be made with reference to the whole, viz. the trunk and branch, and cannot be confined to the latter. *Q. v. The Great Western Railway Company*, 15 *Q. B.* 379, 1085.

Where there is, however, such a distinction and separation kept up between the trunk and the branch as to enable the value of the latter to be ascertained without reference to the former, the value of the two for the purpose of the assessment must be kept distinct. *Id.*

It is right here to add, that the court of Queen's Bench has decided that the value of a railway in a parish may be increased by its contributing to increase the profits of another line in a different parish, with which it may be in connection. *South Eastern Railway Company v. Dorking*, 23 *L. J. R.*, *M. C.* 85; 3 *E. & B.* 491; 18 *Jur.* 673. This is in accordance with the principle stated above.

**Bridges.**

It is proper to notice, as a further illustration of this principle, that a bridge maintained by tolls, having its approaches and its two ends in different parishes, must be valued, in reference to the two parishes, in proportion to the extent of the bridge itself in each parish, whatever may be the relative extent of the respective approaches; and where the middle of the stream is the boundary of the parishes, the value of the bridge in each parish will be

equal. *Q. v. The Hammersmith Bridge Company*,  
1 *N. S. C.* 424; 15 *Q. B.* 369.

The practical rule which is generally applicable to this class of cases is thus laid down by the court in the case last referred to. "If the entirety of the works *can* be divided into two parts, the first *directly* producing the value, and the second *indirectly* conducing to such production, such division should be made. Then all expenses incidental to the second part, including the rates to which it may be liable, being deducted from the gross proceeds, and the net rateable value being ascertained, such value is to be apportioned among the districts to which the first part, viz. the part directly producing the value, is situate, in the ratio of the portion of that value produced in each district."

Where there were landing places to a ferry across a tidal river or estuary not situated in any parish which were assessable, no estimate could be made of their value with reference to the width of the river, as the line of passage varied, and did not run in a straight line, and moreover could not be said to occupy any part of either parish. *Q. v. N. & S. Shields Ferry Company*, 22 *L. J. R.* (*N. S.*) *M. C.* 9; 1 *E. & B.* 140.

Thus far of the substance of the enactment; but the *proviso* has caused much discussion. It was introduced to prevent the question which was supposed to be raised by the decision in *R. v. Joddrell*, 1 *B. & Ad.* 403, from being concluded by the terms of this statute. But it is so expressed that the court

The meaning of the proviso to this section, as to the relative liabilities of property.

of Queen's Bench, in *Q. v. Capel*, 12 A. & E. 283, have stated that they do not understand its meaning or effect, and in the decision of that case held that it did not control the rule which the statute in the previous part of the section had prescribed for the valuation of all hereditaments.

It does not  
except tithes.

The point which was raised in *Q. v. Capel*, as resulting from *R. v. Joddrell*, was this, that in the assessment upon tithes a deduction should be made, with reference to the deduction which it was contended was always made in the assessment of land in regard to the profits of the farmer. It was urged that the tithe-owner was assessed upon the full value of his tithe; whereas, the occupiers of the lands and buildings being assessed upon the rent only, and not also upon the profits of their occupation, were not equally assessed as regarded him. Either, therefore, their assessments ought to have been raised, or an allowance ought to have been made to the tithe-owner.

The court were, however, of opinion, that the tithe-owner having been assessed expressly according to the terms of this statute, could not claim any other deduction than what had been made, and, as no objection had been made to the other persons assessed on the ground of inequality, the rate was good. If this objection had been made, the question would then have arisen as to the proper valuation of the property occupied by such persons, but would not have affected the correctness of the valuation of the tithe for the assessment.

It was made a subject of complaint, that no deduction was made in the valuation of the tithe, in respect of the tithe-owner's expense in maintaining himself and procuring the clerical duties to be performed; and it was urged, that the farmer and other inhabitants were not assessed upon the profit they derived from the employment of their capital on the premises occupied. But it was answered, that there was nothing at that time to prevent the tithe-owner from requiring those persons to be assessed upon their profit; and the mere wrongful omission to rate other property, could not give a right to the occupier of any particular property to have a deduction made in the valuation of his property in respect of some cost or expense incurred by himself not authorized by the statute to be deducted.

The principle of rating tithe was thus settled with reference to this Act.

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It was afterwards contended, that the use of the word *hereditament*, and the whole context of the Act, showed that the rating of *stock in trade* which prevailed in some parts of *England* was determined by it. The court of Queen's Bench, in *Q. v. Lumsdaine*, 10 A. & E. 157, decided the contrary. But the difficulty and impolicy of assessing this kind of property was shown in several documents issued by the Commissioners; and the legislature, by a temporary Act (3 & 4 Vict. c. 89), continued annually, and last by the 18 & 19 Vict. c. 51, have suspended the power of doing so until the 1st day of *October*, 1856, and the end of the then next session of Parliament.

*Stock in trade continued rateable, notwithstanding this Act.*

The enactment of the 3 & 4 Vict. c. 89, is as follows:

Subsequent  
enactment,  
3 & 4 Vict.  
c. 89.

*"An Act to exempt, until the Thirty-first day of December, One thousand eight hundred and forty-one, inhabitants of parishes, townships, and villages from liability to be rated as such, in respect of stock in trade or other property, to the relief of the poor."* [10th August, 1840.]

43 Eliz. c. 2.

"WHEREAS by an Act passed in the *forty-third* year of the reign of Queen *Elizabeth*, intituled '*An Act for the Relief of the Poor*,' it was amongst other things provided that the overseers of every parish should raise, by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, appropriations of tithes, coal mines, or saleable underwoods, in the said parish, in such competent sum or sums of money as they shall think fit, a convenient stock of necessary ware and stuff to set the poor on work, and also competent sums of money for and towards the relief of the poor not able to work, and also for the putting out of poor children to be apprentices, to be gathered out of the same parish according to the ability of the same:

13 & 14 Car.  
2, c. 12.

"And whereas by another Act passed in the session of Parliament holden in the *thirteenth* and *fourteenth* years of the reign of King *Charles* the Second, intituled '*An Act for the better Relief of the Poor of this Kingdom*,' the provisions of the said Act of *Elizabeth* were extended to certain townships and villages: And whereas by reason of the provisions of the said Acts, it has been held that inhabitants of parishes, townships, and vil-

"lages, as such inhabitants, are liable, in respect of  
 "their ability derived from the profits of stock in  
 "trade and of other property, to be taxed for and  
 "towards the relief of the poor; and it is expedient  
 "to repeal the liability of inhabitants, as such, to  
 "be so taxed:" Be it therefore enacted, that from Stock in  
trade not to  
be rated.  
 and after the passing of this Act it shall not be  
 lawful for the overseers of any parish, township, or  
 village, to tax any inhabitant thereof, as such inha-  
 bitant, in respect of his ability derived from the  
 profits of stock in trade or any other property, for or  
 towards the relief of the poor:

"Provided always, That nothing in this Act  
 contained shall in anywise affect the liability of any  
 parson or vicar, or of any occupier of lands, houses,  
 tithes impropriate, propriations of tithes, coal mines,  
 or saleable underwoods, to be taxed under the pro-  
 visions of the said Acts for or towards the relief of  
 the poor.

2. "And be it enacted, That this Act shall be in Duration of  
Act.  
 force till the 31st day of *December*, in the year of  
 our Lord, 1841, and that from the said 31st day of  
*December* this Act, and all the provisions herein-  
 before contained, shall absolutely cease and be of  
 no effect."

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No observations need be made upon the important As to pro-  
perty not  
rateable.  
 questions as to the assessment of property applied to  
 purposes not producing a beneficial occupation, nor  
 to that which is exempt from rateability by reason  
 of some statutory provision, because the Parochial  
 Assessment Act applies only to property which is  
 rateable. But it is right to state that some statutes

have created a partial exemption only, as by providing that lands taken for certain purposes, and afterwards built upon or applied to purposes of a public character, shall only continue rateable according to the state of the land when so appropriated, in like proportion as agricultural land in the neighbourhood may continue to be valued at. Many of the cases, where particular works have been so exempted, depend upon the particular wording of the local Acts by which they were established, and the cases cannot here be introduced. But the Lunatic Asylums Act, 16 & 17 Vict. c. 97, s. 35, contains such an exemption in respect of land taken for the sites of asylums. The 18 & 19 Vict. c. 128, s. 15, as already noticed, contains a similar one in respect of a burial ground, provided in a parish for the use and benefit of another parish.

#### COMMENTARY ON THE SECOND SECTION.

The duty of justices to allow the rate is still ministerial only.

It was considered, that after prescribing the precise mode in which the estimate of the rateable value should be made, and the form in which the assessment should be made out, the legislature intended that no rate should be valid which deviated from that form, and that therefore the justices, who are required to allow poor-rates, would not be justified in allowing any rate which deviated from the form so prescribed. But the court of Queen's Bench have decided that such is not the effect of the statute; that if indeed the parish officers do not sign the declaration which is at the foot of the rate, by which they vouch to the correctness of the rate, according to their knowledge, the rate is void,

and the justices may refuse to allow it; but that if there be merely some defect of form, or if it be in the opinion of the justices inaccurate in respect to the valuation of the property, they nevertheless have no discretion, and cannot refuse to allow it. *Q. v. Earl of Yarborough*, 12 A. & E. 416.

It makes no difference that a valuation of the parish has been made under the power given by the next clause of this Act, and that the overseers have departed from that valuation. The justices cannot on this ground refuse to allow the rate. *Ibid.*

The declaration prescribed by this section must be made, otherwise the rate will not be valid, but the declaration need not be in the precise words set out in the schedule. *Paynter v. Reg.*, 10 Q. B. 908.

The proviso to this clause appears to have been misplaced; it should have formed a separate clause, or have been appended to the first clause. It leaves untouched the compositions for assessments, which exist under the 59 Geo. 3, c. 12, s. 19, and under many local Acts, but requires the *gross estimated rental* to be entered in the proper column; though, as already observed, it is nowhere explained what that *rental* signifies. According to the interpretation given by the Poor Law Commissioners above expressed, it means generally the actual rent paid to the landlord by the occupiers of the compounded tenements.

Meaning of  
the proviso  
to this sec-  
tion.

The Poor Law Board, as will be seen hereafter,



have substituted a new form of rate, in which they have provided for the composition paid by the owners.

Provisions of the 59 G. 3, c. 12, as to compositions by landlords.

The general provision contained in the 59 Geo. 3, c. 12, s. 19, as to compounding for rates, is confined to cases where the tenements are let at between £6 and £20, and for less terms than a year. But in many parishes there are local Acts which extend the amount of the rent at which compositions may be made, and which omit the low limit; and the statute 13 & 14 Vict. c. 99, has since introduced a mode by which any parish can rate the owners of property not exceeding the yearly rateable value of £6, instead of the occupiers. The statute, and the amending Act, are printed in the Appendix.

#### COMMENTARY ON THE THIRD SECTION.

Overseers could not previously cause a parish to be valued.

Previous to the passing of this Act, it does not appear that the overseers could have put the parish to the expense of a map or valuation of the rateable property therein. The inhabitants might, indeed, have appointed a person under the 59 Geo. 3, c. 12, s. 7, as an assistant overseer, and assigned to him the duty of valuing the parish and making the assessment. This, however, was an artificial process, which was probably never adopted previous to this Act.

A mode often adopted formerly, and still sometimes resorted to, is for the vestry to appoint certain members to form a committee to revise the rate and the valuation upon which it is formed, and to report .

the result to the vestry. Their report is required to be adopted by the overseers, though the law does not allow the power given to them by the statute of Elizabeth to make the assessment to be taken away from them by any such proceeding of the vestry. This proceeding was considered favourably by the Poor Law Commissioners in their letter of 19th Sept., 1837, 4th An. Rep., p. 164. But experience has shown that such a committee seldom produces a satisfactory result to the parish. It is difficult to ensure strict impartiality in its proceedings, or at least to secure perfect confidence therein, and the Poor Law Board have long since discouraged such course of action. They cannot prevent the formation of the committee, but such committee has no authority to charge the poor-rate with any expenses, and the Board can render no assistance to enable such expenses to be so paid.

The present section gives a mode of proceeding so as to secure a correct valuation of any parish, and, where necessary, an accurate map. But it can only be carried into effect by an order of the Poor Law Board, and as their order must direct the *guardians* to appoint the valuer, it is manifest that the clause can only operate where a parish is in a union, or is under the management of a Board of Guardians. It will appear, hereafter, that the *union* here mentioned is not confined to those formed under the Poor Law Amendment Act.

Valuation  
now to be  
obtained by  
the order of  
the Poor Law  
Board.

It is right to observe that some doubt has been expressed as to the real meaning of the statute in this clause. It has been intimated by the court of

Queen's Bench that perhaps it signifies that either the guardians of the union or the officers of the particular parish may apply, and that the order of the Poor Law Board should be addressed to the guardians or the officers according to their application. But the court did not decide this point (see *Q. v. The Churchwardens and Overseers of Bangor*, 10 *Q. B.* 91), and in the uncertainty as to the proper construction of the Act, the Poor Law Board have continued the previous practice, and still issue their order to the guardians.

Forms of representations required by the commissioners.

As the valuation and survey of the parish will be attended with expense, the parish is not to be exposed to it without due consideration; and, consequently, the Poor Law Board do not allow themselves to be put in motion without a formal document, evidencing the necessity of the proceeding, signed by a majority of the churchwardens and overseers, or sealed with the seal of the Guardians. To preserve uniformity, and to avoid cavils, they have prescribed these forms of representation, either of which may be adopted :—

(A.) *To the Poor Law Board.*

We, (the majority of) the Churchwardens and Overseers, competent to make and levy the rates for the relief of the poor of the parish of —, are of opinion that a fair and correct estimate of the rateable property in this parish, for the purposes of the Act 6 & 7 Will. 4, c. 96, commonly called the

Parochial Assessment Act, cannot be made without a new valuation.

(Signed) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(B.) *To the Poor Law Board.*

The Board of Guardians of the — Union, in the county of —, are of opinion that a fair and correct estimate of the rateable property in the parish of — for the purposes of the Act of 6 & 7 Will. 4, c. 96, commonly called the Parochial Assessment Act, cannot be made without a new valuation.

In witness whereof the common seal  
of the Guardians was hereunto affixed  
at a meeting of the Board of Guardians,  
held on the — day of —, 18—,  
by — chairman of the said meeting,  
in the presence of

—, Clerk of the said Union.

With this representation it should be stated whether or not a map will be required; and if a map which has been made under the provisions of the Tithe Commutation Acts is to be used, whether anything is to be paid for such use.

Upon the receipt of this document the Board, *at their discretion*, can issue the order which is to

The power of  
the Board to  
order a map.

direct the guardians to procure the valuation to be made. They have also a power to require a map or plan to be made, if they think fit, and upon such a scale as they deem proper. They can in no other way prescribe the form of the valuation or of the map; and this form in strictness is to be settled by the guardians.

The guardians are to appoint the surveyor.

Neither the parish officers nor the rate-payers can, under this clause, insist upon appointing the surveyor, or prescribing the mode in which the map and valuation are to be made, or the terms upon which it is to be made. These matters are all confided to the guardians; though, doubtless, the latter generally consult with the parish authorities or vestry, and give effect, as far as they deem it most advisable, to the wishes of the parishioners.

The contract must be executed by the guardians affixing their common seal, as this is not a contract by which they can be held legally responsible, except it be under seal. *Paine v. The Guardians of the Strand Union*, 8 Q. B. 326. And as they are not bound except by a contract under seal, so also the surveyor would not be liable upon a mere verbal contract or engagement even in writing, if it were without seal.

The Commissioners have proposed forms of contract.

It is obvious that the Commissioners, having the opportunity of communicating with all the unions and parishes in the kingdom, had the means of ascertaining most readily the form of contract most convenient for the guardians to enter into, for the purpose of carrying out the objects of the parties;

and, consequently, they framed forms of contracts, which they have usually recommended for adoption.

Almost simultaneously with the earliest of these valuations, the commutation of tithes took place in different parishes; and it became an object with the Commissioners to make one survey and map answer the purposes of the commutation of the tithes and the parochial assessment.

They therefore ascertained the general requisites of the Tithe Commissioners, and transmitted copies of those requisites to the various boards of guardians. The scale prescribed by those Commissioners for the map, viz. three chains to an inch, in rural parishes, has been almost universally adopted, and no deviation allowed except under special circumstances; though in towns a larger scale is generally required. The form of contract recommended by the Board is so framed as to secure a map to the parish, such as the Tithe Commissioners would confirm.

But as the guardians may not be competent to determine the actual geometrical accuracy of the map, the Commissioners recommended in the form of their contract that the contract should be approved of by them before it is paid for. They thus relieved the guardians of some part of their responsibility, inasmuch as they undertook an examination of the scientific part of the performance.

Reasons for  
the approval  
of the Board  
to the map.

To enable them to express their opinion upon the sufficiency of the map, they have sought the assistance of the Tithe Commissioners, who have in their service scientific and experienced engineers, com-

Course  
adopted by  
the Board.

petent to pronounce a judgment, after due examination of the work, and whose report would ultimately be required to determine the adoption of the map, or its duplicate, when submitted to them by the tithe-owner and land-owners.

The requisites of the Tithe Commissioners are also expressed in the contract recommended by the Poor Law Commissioners; which is printed in the *Appendix* to this work.

The approval of the Board does not conclude the guardians.

When the Tithe Commissioners approve of the map, the Poor Law Board give their approval, and the guardians become liable to pay for it. But as there may be errors in the map, only to be discovered by local inspection and knowledge, the approval of the Board by no means concludes the guardians; and if such errors be discovered before the map is paid for, they may still reject it, unless they have by unreasonable delay rendered themselves responsible for it.

Minute of the Commissioners respecting defective maps.

The Poor Law Commissioners published the following minute, dated 13th *February*, 1840:—

“Various cases have recently come under the consideration of the Poor Law Commissioners, in which the maps of parishes, made in pursuance of contracts entered into under the Poor Law Commissioners’ Orders, have been found to be such as not to authorize their receiving the seal of the Tithe Commissioners, either by reason of some defects in the maps themselves, or in consequence of the surveyor not having produced his field-books, or having

produced field-books of an imperfect nature and not to be relied on, owing to which it becomes impossible to test the accuracy and trustworthiness of the map.

“ Under these circumstances, the Poor Law Commissioners have not unfrequently to decide on the adoption of one or the other of the following alternatives :—

“ To approve of the map, notwithstanding its defects ; and this either unconditionally, or conditionally upon the price of it being reduced.

“ To decline giving the approval of the map.

“ To insist upon the defects of the map being corrected, if they admit of correction.

“ To insist upon further evidence for proving the accuracy of the map.

“ Where the defects in the map are such as not to admit of correction, an unconditional approval is out of the question ; but it will occasionally happen that these defects, although of a nature and amount to prevent its receiving the seal of the Tithe Commissioners, and its having that authority in matters of evidence which their seal would give to it, are not such as to destroy its utility for the purposes of the parochial assessment or the tithe apportionment. The Poor Law Commissioners are of opinion that in these cases it will be advisable, after obtaining the Assistant Tithe Commissioner's opinion of the



fair value of the map, to advise the guardians to offer such reduced value to the surveyor, in satisfaction of his claim under the contract.

“If this arrangement be agreed to, the approval of the Poor Law Commissioners may be given, in order that the transaction may be brought within the terms of the contract.

“If the defects in the map cannot be corrected, and exceed such as are above adverted to, the Poor Law Commissioners (unless under very peculiar circumstances) would think it necessary to withhold their approval altogether, and advise the guardians not to complete the contract with the surveyor.

“Where the defects in the map admit of correction, the Poor Law Commissioners are of opinion that it is their duty to insist upon such correction being made before the remuneration for the map is paid.”

\* \* \* \* \*

“The cases, however, which most frequently come before the Poor Law Commissioners are those in which further evidence is required, in order to ascertain the accuracy or inaccuracy of the map in consequence of the *defects* in or the *absence* of the field-books.

“In general, the only mode in which the defects in, or absence of, the field-books can be remedied or supplied is, *by testing the map on the ground*, either by some surveyor, approved for that purpose by the Poor Law Commissioners, or by the surveyor who

made the map. The former of these modes is the most simple and effectual, but is attended with an expense varying from £10 to £30. The Poor Law Commissioners are prepared in ordinary cases to compel the payment of this expense by the surveyor who made the map, by refusing their approbation of the map, unless the surveyor shall consent to have it tested, and to pay the expense thereof. There is no injustice to the surveyor in this proceeding, if the necessity for testing arises from want of information which ought to have been supplied to the Poor Law Commissioners, or from any defect or inaccuracies in the field-books which have been sent up with the map.

“ It is possible, however, that instances may arise in which the necessity for testing has resulted from no fault of the surveyor; and in such cases it appears reasonable that the expenses of testing should fall upon the guardians, if the test be favourable to the map, and upon the surveyor if unfavourable.”

The Commissioners then proceeded to detail at length the mode of *testing*, which is here omitted, as the commutation of tithes having ceased this class of maps are not now much required.

If the guardians do not follow the directions of the order, they are not legally justified in entering into any contract on the subject, and cannot bind the poor-rates of the parish to pay for the work which they provide.

It is well to clear up a doubt which sometimes arises. The statute provides for a survey and valuation. Effect of the neglect of the order by the guardians. Survey always required.

ation, with or without a map. The Poor Law Board, when a map is not required, nevertheless order a survey and valuation to be made. This is strictly according to the language of the statute, and only imports that there is to be such a survey as is requisite to enable the surveyor to value the property, but not such as would be necessary for the making of a map.

The Poor Law Board's approval of the valuation.

In regard to the valuation, all that the Board do is to examine the form in which it has been drawn up, and if that be conformable to the terms of the contract which is in furtherance of the exigencies of the statute, they are accustomed to express their approval of the valuation, stating at the same time that they do not testify to its accuracy in any other respect than as regards its form, as the correctness of the valuation can only be ascertained by local knowledge.

At the same time, if the valuation show that the principles of the law have in any respect been neglected or violated by the valuer, they decline to approve, and require the valuation to be corrected.

As to the minuteness of the details.

A subject of difficulty has arisen in the valuation of property in many parishes in regard to the minuteness of the details. A perfect valuation would set forth the value of every specific portion of land, and every building, so that the value of every field, acre, and building might be shown. But to obtain such a valuation, more expense would generally be incurred than the occasion would warrant. Hence, the Commissioners recommended that

the valuation should be made of every hereditament which is separately rateable at the time of the valuation, and such rateability is generally assumed from the fact of the holding being at the time separately rated. But it is obvious that property which happens not to be rated because it may be untenanted or unoccupied must not be omitted.

After a time the holding may become divided, and the property may form the subject of separate assessments. The contract recommended by the Commissioners provides for this contingency, as it is therein stipulated by the valuer that he will in such cases supply the valuation for the separate parts at a moderate remuneration. If this cannot be readily procured, or if the overseers do not feel it necessary to incur the expense, they may require the several occupiers of that which had been held by one person to adjust between themselves the respective proportion of the value which had been assigned to the whole; and if such adjustment cannot be effected, they may exercise their own judgment as to the value of the separate holdings.

It should be noticed, that in determining the separate rateability of property it is not expedient to consider whether it is all held under one landlord or not. The nature of the property, and the usual course of dealing with it, in regard to the assessment by the overseers, must be considered with reference to this matter. One landlord may let two houses to another, but it would generally be found that the houses are separately assessed to the poor-rate; on the other hand, a dwelling-house and garden would be the subject of one assessment,

Meaning of  
separate  
rateability.

though the house were rented of one person and the garden of another.

The guardians are to determine the correctness of the valuation.

The guardians are bound to procure for the parish a *valuation*. They must contract with the surveyor for such a valuation, and the surveyor cannot claim a remuneration from them for anything but a *correct valuation*. It is, however, for the guardians to determine whether the valuation which is supplied is or is not a correct valuation. They may, and usually do, consult the parish officers and the vestry, but are not bound to reject it, although the parish officers and the vestry report against the correctness. It not unfrequently happens that the very accuracy of the valuation is dissatisfactory to influential members of the parish; and because some property is valued at a higher amount than during past years it is alleged that the valuation is incorrect.

The guardians must therefore cautiously examine the grounds of complaint, and scrutinize the objections; but when assured that the objections are well founded should reject the valuation, if the surveyor be unable to remove them. The guardians must bear in mind that they have contracted with the surveyor, and are liable to him for the payment unless they can *prove* that the valuation is substantially incorrect.

Promptness of decision requisite.

There is one point necessary to be attended to by the guardians: they must be prompt in their decision; they are entitled to make all reasonable inquiries as to the accuracy of the document, but they are not justified in retaining it for a longer

time than such inquiries will fairly occupy. Whenever the approval of the Poor Law Board is requisite it is usually stipulated by the surveyor that the guardians shall forward the valuation or map to the Board within a specified time, and they would be liable for a breach of this covenant to the surveyor in damages.

Not only should the guardians be prompt in deciding, but they must on no account allow the valuation or map to be *used* by themselves, or by the parish officers, unless it be finally accepted. By such use the guardians conclude themselves, so that they will be held in law to have accepted it; and if the contract price cannot be recovered from them, will nevertheless be bound to pay such a sum as it may be found by a jury to be reasonably worth. If it be substantially and extensively incorrect, such a sum would probably be small, but the adjustment could only take place after litigation.

The valuation or map not to be used until finally accepted.

At the same time the guardians cannot be made responsible in respect of a use of these documents by the overseers, of which the former are not cognizant; and to which they are not consenting parties. This it is necessary to remark, because the surveyor often supplies his valuation to the overseers to be used by them in the making of rates, before he presents it to the guardians, or without any communication with them.

The guardians not responsible for the use unsanctioned by them.

The contract usually stipulates, that the map or valuation should be completed by a given time. This period is frequently too short; all parties are

Time for the completion of the contract.

at the outset impatient to have the matter concluded, and accordingly an insufficient period is agreed upon. When the time appointed arrives, if the map or valuation be not completed, the contract is at an end, as it appears to be one in which time is essential, and the guardians may at once determine the contract. This is, however, seldom done; more time is granted, and considerable delay often occurs. Though extreme strictness may not be advisable in this case, it is to be feared that the guardians are generally too lax, and afford too readily an extension of time, to the prejudice of the parties interested in the new survey and valuation.

Provision for the non-completion within the stipulated time.

When it appears highly probable that the surveyor cannot complete his contract, and the time has been extended to no purpose, the guardians may fix some definite time; and if the work be not then ready, declare the contract entirely determined. In such a case they must proceed to make a new contract; and if they cannot obtain such low terms as in the first instance, or if they suffer any loss in consequence of the non-completion of the contract, (which, however, can scarcely be shown in reference to the guardians,) they have a right in law to recover from the surveyor the amount of the loss which they sustain. It does not appear that any loss sustained by the parish or parish officers would be recoverable in damages, as the parish officers are not parties to the contract.

Death of the surveyor.

The death of the surveyor before the completion of the survey and valuation, determines the contract, as this is one requiring personal skill and knowledge

on the part of the surveyor, and therefore is not executable by his personal representatives; although the guardians by the terms of their contract can hold those representatives responsible for the actual default of the surveyor.

It is right to caution the guardians and the parish officers not to interfere with, or in any manner to recognize the *sub-contractors*, with whom the surveyor contracts, for the performance of any of the parts of the subject matter of the contract. The guardians should look to the surveyor, and hold him responsible for the due fulfilment of that contract, and their right may be defeated by any interference with the sub-contractor.

The sub-contractors not to be dealt with.

The guardians must bear in mind also, that they contract for a map or plan, and consequently are entitled to the original document made and completed by the surveyor. They must not be satisfied with a copy, whether drawn or engraved, or with what is not uncommonly offered as a substitute, a lithographed print.

Copies not receivable.

Again, in reference to the valuation, it should be remembered that the valuer is not to make a *rate*; he is not required to do more than to ascertain the annual value of the rateable property in the parish. He cannot determine any question of exemption from rate, nor any particular proportion in which the property may be rateable. His document is to be for permanent use, and not to be used as a rate by the overseers, and thus destroyed almost as soon as it is made. Much misunderstanding prevails on

A rate is not to be made by the valuer, but a valuation.



this subject, and parish officers often apply under this statute to Boards of Guardians to have a new poor-rate made instead of a valuation.

Payment of  
the expenses.

The next subject for consideration is, the providing for the payment of the expenses of the valuation; and upon that subject the Poor Law Commissioners issued in *January*, 1838, a circular letter, from which the following extracts detail the courses to be pursued, one of which is now usually adopted:—

“The Act points out two modes of providing for these expenses, *i. e.*, either by a separate rate, or by a charge on the rates. The first of these modes is evidently inapplicable, when the sum required is so large as to make it desirable that it should be paid by gradual instalments; and, also, when the sum required is very small. In all cases, moreover, the adoption of this course will involve the parish officers, or paid officers, upon whom the making or collecting the rates may fall, in the additional amount of labour which would be necessary for making a separate rate.

“The Commissioners are therefore of opinion that it will generally be found most advisable to provide for the payment of the expenses adverted to by the latter of the two modes pointed out, namely, by charging the rates.

“Where the sum is small, it will ordinarily be found to be unnecessary to borrow the money; and it will only be requisite for the guardians to come to a resolution according to the form (A.) hereunto

annexed, and to issue an order on the churchwardens and overseers of the parish, according to the form (B.) hereunto annexed, as the case may require.

“Where the sum required is large, the proper course will be to borrow the money, either from the treasurer of the union, or from some private person willing to lend the same; and, as a security for the repayment thereof with the interest due thereon, the guardians should execute a deed, similar to form (C.) hereunto annexed.—Such a deed would, it is conceived, require a mortgage stamp.”—(*Since the 5 & 6 Vict. c. 57, s. 18, no stamp appears to be necessary.*—W. G. L.)

“It may, nevertheless, sometimes be necessary, even when the sum is small, to borrow the money of the treasurer;—as, for example, in cases in which, although the sum is small, it is considerable as compared with the annual expenditure of the parish. In these cases, however, it is probable that the treasurer would not deem it indispensable to be furnished with a formal deed of charge, but would advance the sum required upon the faith of a resolution of the guardians, drawn up according to form (D.)

“When the money is borrowed, it will be necessary for the guardians, from time to time, as the instalments and interest become due, to issue orders according to form (E.) hereunto annexed, upon the churchwardens and overseers of the parish in respect of which it is borrowed.”

Forms suggested by the  
Poor Law  
Commissioners.

The forms referred to are the following:—

(A.)

“Resolved, that the valuation of the parish of ——— having been completed, the costs thereof, amounting to the sum of ———, be hereby charged on the poor-rates of the said parish.”

(B.)

“To A. B., &c.

Churchwardens and overseers of the parish of ———, comprised in the ——— union.

“You are hereby authorized and required to pay on or before the ——— day of ———, from the poor-rates of the said parish, the following sums to the following persons respectively [here insert the particulars], which said sums, amounting in the whole to the sum of ———, are the costs of [a valuation] made of the messuages, lands, and other hereditaments liable to poor-rates in the said parish, in pursuance of an order of the Poor Law Commissioners, bearing date the ——— day of ———.”

(C.)

The Commissioners then suggested a form of charge, but that is now superseded by the form set out in the 14 & 15 Vict. c. 105, Schedule, which is as follows:—

“THIS DEED, made the ——— day of ———, in the year one thousand eight hundred ———, witnesseth, that in consideration of the sum of ———,

lent and advanced to the guardians of the poor of the — union, in the county of —, [*or*, to the guardians of the poor of the parish of —, in the county of —,] [*or*, to the overseers of the poor of the parish of —, in the county of —, under the provisions of the Act, 6 & 7 W. 4, c. 96, and in pursuance of and upon the authority of the order of the Poor Law Board, bearing date the — day of —, by —, the receipt of which sum is testified by the memorandum at the foot hereof by our treasurer, *or*, in the case of the overseers, by us] we, the guardians, [*or*, we the said overseers,] do hereby charge the future poor-rates to be raised in the said parish with the repayment to the said — of the said sum of —, by — instalments, on the days in the years following; that is to say, the sum of — on the — day of —, in the year 18—, the sum of — on the — day of —, in the year 18—, the sum of — on the — day of —, in the year 18—, together with interest at the rate of — pounds per centum per annum, by yearly payments on the days aforesaid [*or*, by half-yearly payments on the — day of —, and on the — day of — in every year,] upon the principal for the time being unpaid, according to the terms of this security: provided that nothing herein contained shall prevent the said — from receiving the repayment of the whole or any part of the aforesaid sum at any time before the day of payment of the last instalment, if willing to do so.

“In testimony whereof we, the guardians aforesaid, have hereunto affixed our common seal.

[L. S.]

*Commentary on the 3rd Section.*

"Or we the said overseers have hereunto set our hands and seals. [L. s.]

"Received this — day of —, the above-mentioned sum of — from the said —.

*A. B.*, treasurer of the — union, *or* parish.

*Or C. D.* and *E. F.*, overseers of the poor of the said parish.

"Registered by the Poor Law Board this — day of —, 18—."

Seal of the Poor Law Board [L. s.]

(D.)

"Resolved, that the [valuation] of the parish of — having been completed, the costs thereof, amounting to the sum of —, be hereby charged on the poor-rates of the said parish, and that *K. L.*, treasurer of the said union, be requested to advance the same, to be repaid by instalments, as follows:—

Namely, —

"With interest on so much of the said sum as shall for the time being remain unpaid; and that the guardians, upon the request of the said *K. L.*, do execute the necessary instruments for securing the payment of the said instalments and interests."

(E.)

"To A. B., C. D., &c.

Churchwardens and overseers of the poor  
of the parish of —, in the county  
of —, comprised in the — union.

First,  
second,  
or third  
(as the  
case  
may be) } £  
instal-  
ment  
due on  
the —  
day of — } 170  
Half-  
year's  
interest  
on the  
sum of  
£ — up } 0  
to the  
— day }  
Total.. £170

"You are hereby authorized and required to pay  
to K. L., treasurer of the — union, at —, on  
the — day of —, the sum of —, from the  
poor-rates of the said parish, for the purpose of en-  
abling the guardians of the said union to pay the  
instalment and interest mentioned in the margin,  
which will then be due to —, in respect of the  
sum of —, lent by the said — to the guardians  
of the said union, for defraying the costs of a [sur-  
vey, valuation, and map] made of the messuages,  
lands, and other hereditaments liable to poor-rates  
in the said parish of —, in pursuance of an order  
of the Poor Law Commissioners, bearing date the  
— day of —."

The statute contains an ambiguity with reference  
to the mode of providing for these expenses, because  
it has authorized the adoption of two modes, but  
has not explained who is to have the option. The  
choice is to be made *as they shall see fit*, but it is  
uncertain to whom the word *they* applies, whether  
to the guardians, or to the Poor Law Commis-  
sioners.

In the earliest orders of the Commissioners upon  
this section, they were accustomed to take upon  
themselves to determine this point, and prescribed

the course to be pursued; and where they did so, the guardians could only adopt that course. If, therefore, they ordered a charge to be made upon the rates, the guardians could not make an order upon the churchwardens and overseers to provide for the payment by a separate rate. *Q. v. the Churchwardens and Overseers of Bangor*, 10 *Q. B.* 91; 16 *L. J. R.*, *M. C.* 59.

Since this decision, the Poor Law Commissioners have altered the terms of the order which they issue, and now leave the option to the guardians of requiring a separate rate to be made, or a charge on the rates in the terms of the statute.

Enforcing of  
the order of  
the guar-  
dians.

When the guardians made their order upon the overseers to pay money for valuation expenses, as the order was not made under the Poor Law Amendment Act (4 & 5 Will. 4, c. 76), the Commissioners expressed their opinion that the guardians could not, in the event of the order not being obeyed, proceed for penalties under the 98th sect. of that statute, and that they could not distrain for the amount under the 2 & 3 Vict. c. 84, as this statute only applies to contributions in arrear. The remedy was by *mandamus* alone. But as the 5 & 6 Vict. c. 57, has incorporated the 6 & 7 Will. 4, c. 96, with the 4 & 5 Will. 4, c. 76, it seems that the order under the former Act must be treated as made under the latter, and therefore, that the disobedience of the order will subject the overseers to the penalties contained in the 98th sect.

Cost of valuation allowed

The cost of the map and valuation is a subject to

which the Poor Law Board consider themselves justified, in applying the produce of the sale of parish property under the 5 & 6 Will. 4, c. 69, s. 3. But as that appropriation can only be made upon the supposition, that this is a matter of permanent benefit to the parish whose property has been sold, the board will not sanction the application of such produce to this purpose, until they have been satisfied that the valuation and map are correct and trustworthy, and therefore calculated to be of lasting benefit to the parish. Consequently they seldom allow the produce of such sale to be applied to this purpose, unless the guardians have entered into such a formal contract as will secure the acquisition of a correct map or valuation; nor until the same has been made and been acquiesced in by the parish. Moreover, they do not now consider it right to allow the whole cost of the valuation to be liquidated out of this fund. Therefore the present practice of the Poor Law Board is to allow a part only of these expenses to be discharged out of this fund, requiring the ratepayers to contribute the residue.

The course of making a separate rate for the expenses of the valuation has not been acted upon, in consequence of the practical difficulties; and the Commissioners constantly dissuaded boards of guardians and parish officers from adopting it.

It sometimes happens that parish officers, ignorant of the provisions of this statute, procure valuations and surveys to be made of the parish without any order of the Poor Law Board, and when the same

to be paid out  
of the parish  
property by  
the Commis-  
sioners.

The making  
of a separate  
rate dis-  
suaded by the  
Commis-  
sioners.

Course to be  
pursued when  
the overseers  
have had a  
valuation  
made without  
the order of



the Commissioners. are completed, difficulties occur, with reference to the payment for such valuations, as the legal course has not been pursued.

In such cases, either the surveyor has been paid or not. If he have been paid, the Board think that the property in the documents is vested in the party who has paid for them; if he have not been paid, then perhaps it remains with him. This, as a general rule, does not appear to be open to any question as to its justice or convenience. The Board then advise the guardians of the union to ascertain whether the valuation and survey be correct and accurate; and if so, to apply to them for an order under the statute. That order the Board readily issue, and under it the guardians are competent to purchase for the parish these documents; in other words, the parish is enabled to fulfil the obligation irregularly entered into.

If the guardians in the exercise of their discretion, decide not to purchase the valuation and survey for the parish (which decision they will not arrive at, unless satisfied that the same is not of use to the parish), nothing can be done in the matter, and no charge can be made upon the rates in respect of it.

The guardians cannot contract for copies for themselves.

When a map is to be provided, the guardians cannot contract to be supplied with one or more copies for themselves; and if any such be provided, cannot claim to retain them. They may stipulate with the surveyor to secure to themselves the copyright in the map; in which case, however, they are

trustees for the parish, and are bound to make the most of it for the benefit of the parish. As, however, the securing of the copyright enhances the price, there does not appear to be any advantage to the parish in the guardians securing that right,—except where a commutation of the tithes or some similar object in the parish is contemplated; in which case the possession of the copyright may enable the parish to reimburse itself some portion of the cost of the survey.

On the other hand, it may be sometimes expedient for the valuers to avail themselves of an accurate map already existing in the parish, without having a new one made. The use of this may be conceded to them gratuitously, and no question will then arise, as sect. 4 expressly authorizes them to use such a survey. But a payment may be required for the use; and it does not appear that though a copy of such a map might be purchased by the guardians under this section of the Act, they could pay for the mere use of the map.

Provision for the use of a map.

The 5 & 6 Vict. c. 54, passed in 1842, however, contains the following provision in reference to what are called *first class maps*.

5 & 6 Vict. c. 54.

In s. 13, it is enacted, “ that it shall be lawful for any board of guardians of any parish or union with the consent of the Poor Law Commissioners, and subject to such conditions as the said Poor Law Commissioners may prescribe, to pay out of the rates of any parish any portion of the cost of making or providing any map or plan which shall have been

Power in certain cases to use tithe-commutation maps for parochial purposes.

confirmed under the hands and seal of the Tithe Commissioners, or any other sum of money, by way of consideration, for the *use* of the said map or plan, for the purpose of estimating the net annual value of property in respect of which rates may be assessed for the relief of the poor; and after the Tithe Commissioners shall have certified in writing that such money has been paid, the overseers of the parish, or any person authorized by them in writing, or any officer of the said board of guardians, or any person authorized by them in writing, shall, at all reasonable times, have access to the copy of the said map or plan deposited with the incumbent and church or chapel wardens of the parish, or other persons approved by the said Tithe Commissioners, and may inspect and make copies or extracts from the said copy without paying any thing for such access or inspection, or for making such copies or extracts."

The statute appears to provide for the case where the map has been already made and confirmed by the Tithe Commissioners, and is therefore not aptly framed to meet the cases where the map and valuation are proceeding contemporaneously.

The Poor Law Commissioners have only taken care to satisfy themselves that the map has been duly certified and approved of by the Tithe Commissioners, and have not found it necessary to impose any particular conditions in the application of this provision, which has been found to be of little practical avail.

As the valuation and the map, where any such is made under this statute, are in fact made for the parish, and paid for out of the poor-rates of the parish, they become the property of the parish, and are to be deposited in such custody as the inhabitants in vestry assembled may think fit to direct, according to the 58 Geo. 3, c. 69, s. 6; so, however, that the parish officers may have access to them for the purpose of making the rates. Until, however, such direction is given, the guardians are entitled to the custody, subject to the right of the overseers to the inspection and use of them for such purpose, because no other person can, in the absence of all direction by the vestry, show a better claim.

*Custody of the valuation and map.*

Disputes have sometimes arisen between boards of guardians and parishes upon the subject of the custody of these documents, but the legal principles appear clearly to be as thus stated.

No means existed by which in general a valuation of some part only of a parish could be procured by competent authority, unless the same were rendered necessary by an appeal against the rate. This has been remedied by the late Act 10 & 11 Vict. c. 110, s. 7, which has enacted, "that the guardians of any union may, on the application of the major part of the overseers of any parish comprised in it, or of any person assessed to the poor-rate in any such parish, cause a valuation to be made at any time of any property alleged to be rateable to the relief of the poor, being a part only of the rateable property of such parish, and may charge the expenses of such

*As to valuations of part only of the rateable property.*

*Guardians may cause a valuation to be made at any time of property alleged to be rateable.*

valuation to the overseers of such parish, or to such person so applying as aforesaid."

In carrying this provision into execution the guardians should take care to have a proper contract made for the valuation of that part of the property of the parish which is to be valued. They are evidently to act in this case as in the general case to which the Parochial Assessment Act applies, with one exception. They are not required to have the order of the Poor Law Board. Hence, they should not simply consent to the employment of a surveyor by the overseers, but should carefully select the valuer, and make a formal appointment of him for this special service.

When the application is made by the overseers, little or no difficulty will occur as to the payment. If a ratepayer apply, the guardians should require him to guarantee them against the cost.

Interpreta-  
tion of terms  
used in the  
statute.

It is to be observed, that in this and the subsequent sections, the term *parish* alone is used; and though it is probable that, considering the whole of the Act, the courts would interpret it to signify every place for which a separate poor-rate is made, the question is in fact determined by the 5 & 6 Vict. c. 57, s. 18, which, as already noticed, incorporates the 6 & 7 Will. 4, c. 96, with the 4 & 5 Will. 4, c. 76 and enacts, that the words "*guardian*," "*justice or justices of the peace*," "*overseers*," "*parish*," "*person*," "*poor-rate*," "*general quarter sessions*," and "*union*," and words importing the singular number, or the masculine gender only, in the present statute, shall be interpreted as in the

Poor Law Amendment Act. The following passage, therefore, is here introduced from the 109th sect. of the 4 & 5 Will. 4, c. 76 :—

“The word ‘*guardian*’ shall be construed to mean and include any visitor, governor, director, manager, acting guardian, vestryman, or other officer in a parish or union, appointed or entitled to act as a manager of the poor, and in the distribution or ordering of the relief to the poor from the poor-rate, under any general or local Act of parliament ;

“The words ‘*justice or justices of the peace*,’ shall be construed to include justices of the peace of any county, division of a county, riding, borough, liberty, division of a liberty, precinct, county of a city, county of a town, cinque port, or town corporate, unless where otherwise provided by this Act ;

“The word ‘*overseer*’ shall be construed to mean and include overseers of the poor, churchwardens, so far as they are authorized or required by law to act in the management or relief of the poor, or in the collection or distribution of the poor-rate, assistant overseer, or any other subordinate officer, whether paid or unpaid, in any parish or union, who shall be employed therein in carrying this Act, or the laws for the relief of the poor into execution ;

“The word ‘*parish*’ shall be construed to include any parish, city, borough, town, township, liberty, precinct, vill, village, hamlet, tithing,

chapelry, or any other place or division, or district of a place, maintaining its own poor, whether parochial or extra-parochial ;

“The word ‘*person*’ shall be construed to include any body politic, corporate, or collegiate, aggregate or sole, as well as any individual ;

“The words ‘*poor-rate*’ shall be construed to include any rate, rate in aid, mulct, cess, assessment, collection, levy, ley, subscription, or contribution raised, assessed, imposed, levied, collected, or disbursed for the relief of the poor in any parish or union ;

“The words ‘*general quarter sessions*’ shall extend to, and be construed to include, general or quarter sessions, or adjournment thereof, for any county, division of a county, riding, borough, liberty, division of a liberty, precinct, county of a city, city, county of a town, cinque port, or town corporate, unless where otherwise provided by this Act ;

“The word ‘*union*’ shall be construed to include any number of parishes united for any purpose whatever under the provisions of this Act, or incorporated under the said Act made and passed in the twenty-second year of his late Majesty King George the Third, intituled *An Act for the better Relief and Employment of the Poor*, or incorporated for the relief or maintenance of the poor under any local Act ;

“And wherever in this Act, in describing any person or party, matter or thing, the word import-

ing the *singular* number or the *masculine* gender only is used, the same shall be understood to include, and shall be applied to *several* persons or parties, as well as *one* person or party, and *females* as well as *males*, and *several* matters or things as well as *one* matter or thing, respectively, unless there be something in the subject or context repugnant to such construction."

COMMENTARY ON THE FOURTH SECTION.

It is to be observed, that this clause empowers the surveyor to enter, view, and examine any messuages, lands, and other hereditaments for the purpose of his survey. Hence, if he enter without notice or special licence, he will not be a trespasser. But it is very doubtful whether he can force an entrance where admission is refused and his entrance is resisted. The surveyor cannot be advised to attempt to do so. He must make his valuation as well as he can, and the occupier will have himself to blame if, under such circumstances, he shall consider his rate excessive, and be driven to an appeal.

Surveyor's  
right of  
entry.

It is difficult to understand the object and effect of the proviso in this clause. Probably the intention was that if a map or valuation of any estate which the surveyor deemed correct was tendered to him, he should not enter the premises; but no such prohibition is expressed, and as the clause is framed it is merely provided, that the surveyor may use such map or valuation; a provision that would have been assumed although the statute had not contained it.

Meaning of  
the proviso.



## COMMENTARY ON THE FIFTH SECTION.

Extent of the  
5th section.

This clause is confined to the *rate*, and does not give any right to an inspection of the *map* or *valuation* of the parish, as is frequently supposed. It does not repeal the law formerly existing with reference to the inspection of the rate, though its provisions are somewhat different. *Tennant v. Cranston*, 8 Q. B. 797; 15 L. J. R. (N. S.) M. C. 105; 2 N. S. C. 425.

Provision of  
the 17 Geo. 3,  
c. 3, s. 2, and  
the decision  
thereon.

The 17 Geo. 2, c. 3, s. 2, required the parish officers to allow an inspection of every poor-rate to any *inhabitant* of the parish on payment of a shilling, and to give a copy of the rate or any part of it on being paid sixpence for every twenty-four names. Sect. 3 imposed a penalty on the parish officer refusing such inspection or copy.

It has been held, that the inhabitant claiming to inspect the rate need not be rated, and that his right is not restricted to the existing rate of the parish. *Batcheldor v. Hodges*, 4 A. & E. 592; S. C. 1 Lum. P. L. C. 145. But in the section now under consideration the power is conferred on the *ratepayers* only.

It will be convenient to mention other statutes which authorize the inspection of the poor-rate.

Inspection  
under the  
Assessed Tax  
Act.

By the 43 Geo. 3, c. 161, s. 16, the assessed taxes commissioners and their surveyors are authorized to inspect and take copies of or extracts from the poor-rate; and persons having custody thereof, and refusing to allow the same to be done, are subject to a penalty of £10.

Power is given, by 5 & 6 Will. 4, c. 50, s. 38, to the surveyor of the highways, and to any person authorized by him in writing, to inspect the poor-rate, and to make extracts therefrom; a penalty of £5 being imposed on the person having the custody for refusal.

Under the Highway Act.

The 5 & 6 Vict. c. 35, s. 76, empowers the income tax commissioners, inspectors, surveyors, and assessors to inspect and take copies or extracts from the poor-rate without payment of any fee, and subjects overseers who refuse to permit them to do so to a penalty of £20.

Under the Income Tax Act.

The 6 & 7 Vict. c. 18, s. 16, enables registered electors for members of parliament, and claimants, to inspect the poor-rate book, and to make extracts therefrom, between the 10th and the 31st *August*, without the payment of any fee.

Under the Parliamentary Registration Act.

The Towns Improvement Clauses Act, 10 & 11 Vict. c. 34, s. 178, provides that the commissioners therein referred to shall have a like power to inspect the poor-rate, and to take copies or extracts therefrom, and imposes a penalty of £5 upon the overseers who do not suffer them to do so.

Under the Towns Improvement Clauses Act.

The Public Health Act, 11 & 12 Vict. c. 63, s. 22, requires the overseers or other officers having custody of the poor-rate books belonging to any parish within the district of a local Board of Health, for which an election is to be had, to permit the same to be inspected, and copies or extracts to be taken therefrom by the chairman at the election.

Under the Public Health Act.

Inspection  
under the  
County Rate  
Act.

The 15 & 16 Vict. c. 81, s. 7, enables the County Rate Committee when they consider it necessary for the purpose of that Act (*The County Rate Act*) to call for all parochial assessments, and the valuations from which they are made, and it imposes a penalty not exceeding £20 on any person having their custody, who refuses to produce them.

The text of the 6 & 7 Will. 4, c. 96, s. 5, does not in terms give a right of inspection, but as the refusal to allow an inspection would be tantamount to a refusal to allow a copy to be made, it may properly be considered that inferentially the right to the inspection is conferred.

Vestry  
clerk's duty.

Where a vestry clerk is appointed for a parish under the 13 & 14 Vict. c. 57, it is enacted in sect. 7 that one of his duties shall be "to keep the vestry books, and the parish documents, and the rate books, and accounts which are closed, and to give copies of, and extracts from the same to any person entitled thereto, (such person paying for the same at the rate of fourpence for every seventy-two words or figures,) and to permit any person or persons rated to the relief of the poor of the said parish, at all reasonable times, to inspect the same or any of them, on pain of dismissal for neglecting to give such copies or permit such inspection."

The 17 Geo. 2, c. 3, has been construed not to apply to the parish officers themselves, so as to give any one of them a right to a penalty against his colleagues. *Wethered v. Callcutt*, 11 L. J. R. (N. S.) M. C. 123; 5 Scott, 409; S. C. 2 Lum. P. L. C. 95.

COMMENTARY ON THE SIXTH SECTION.

The object of this clause was, to give a summary and inexpensive relief to persons who are over-charged in their rates, and it has been to a considerable extent successful. But the provision is not free from objection. The justices acting in petty sessions are required to fix *four* special sessions for hearing appeals, and to cause public notice to be affixed in every parish within their division twenty-eight days before the holding thereof. It has been found in practice that the amount of appeals are very few, and quite insufficient to require those *four* special sessions.

Object of the 6th section.

No provision is contained in the Act as to the officers who are to undertake the giving and affixing of the notices, nor as to the remuneration to be paid to them for so doing. The clerks to the justices of the several divisions have generally given these notices, and in many cases made charges upon the overseers of the several parishes for such remuneration. But as it was impossible to find any authority for such a charge, the 13 & 14 Vict. c. 101, s. 7, provided for the charge upon the poor-rates thus:—“Whereas by the Act of the seventh year of his late Majesty, King *William* the Fourth, intituled *An Act to regulate Parochial Assessments*, it is provided, that the justices acting in and for every petty sessions division shall hold special sessions for hearing appeals against the rates of the several parishes within their respective divisions, and shall cause public notice of the time and place of the holding of such special sessions to be given in each

How the notices of the special sessions are to be given.

The fee for giving notices of special sessions under the Act 6 & 7 W. 4, c. 96, s. 6,

to be paid by  
the overseers  
out of the  
poor-rate.

parish, but no provision is made for the payment of the costs incurred in preparing and giving of such notice:" be it therefore enacted, that such fee or remuneration as shall have been or shall hereafter be settled by the justices of the peace at their respective general quarter sessions, according to the statute in that behalf, to be paid to the clerks to justices of the peace for the preparing and giving of a notice of a special sessions, for this purpose, or in default thereof of a notice of any special sessions, shall be paid by the overseers of each parish comprised within the division for which the special sessions are to be held, and be charged by them upon the poor-rate."

The statute here referred to is the 26 Geo. 2, c. 14.

It seems that  
borough  
justices can  
now hold  
such special  
sessions.

As the justices acting in every *petty sessions division* are to hold these special sessions, the Poor Law Commissioners stated, that as borough justices did not act in any such division, they did not come within this provision, and could not hold such sessions. But the 12 & 13 Vict. c. 18, s. 1, having provided that the sitting and acting of justices or of a stipendiary magistrate in a city or borough having a separate commission of the peace shall be deemed a petty sessions, and the district a petty sessional division, this distinction appears to have been removed.

Appeal to  
the quarter  
sessions.

If the party be dissatisfied with the judgment of the special sessions, the statute enables him to appeal from that judgment to the quarter sessions, and it seems that such latter appeal must be to

the next practicable quarter sessions after the special sessions. See observations of *Patteson, J.*, in *Q. v. Trafford*, *ubi infra*.

It must not be overlooked that the legislature has not made the appeal to the special sessions primarily an absolute substitution for the appeal to the quarter sessions. The party aggrieved has an option as to which sessions he will resort to.

A case has occurred, in regard to the recognizance which is required to be entered into by the party impugning the decision of the special sessions, which should be noticed. The party entered into a recognizance before three justices of the peace, an entry whereof was made in their minute-book by their officer, and signed. The recognizance, according to the usual practice, should have been made up from that book, and have been signed by one of the justices. It was so made up, but was not signed, and was returned to the quarter sessions unsigned. The sessions considered that the recognizance was imperfect, and refused to hear the appeal. But the court of Queen's Bench held, that the recognizance was made, and that the parties to it could not have taken this objection to it; consequently the court issued a *mandamus* to the sessions to hear the appeal. *Q. v. Js. of St. Albans*, 1 P. & D. 148; *S. C.* 1 Lum. P. L. C. 153. The mode of giving the recognizance.

With reference to the appeal, it is to be observed that notice thereof is to be given, seven days at least before the day appointed for such special session, to the overseer. The same words occur in Notice of the appeal.

the 81st sect. of the Poor Law Amendment Act; and it has been held, that they signify that the days should be *clear*, that is, both the day of giving the notice and that of its expiration must be included in the computation. See *Q. v. Justices of Shropshire*, 8 A. & E. 179; *S. C. 1 Lum. P. L. C. 296*; and *Q. v. Justices of Middlesex*, 2 N. S. C. 73.

To whom  
notice must  
be given.

The notice is only to be given to the collector, overseer, or other person by whom the rate was made. Consequently, if any objection be made to the assessment upon other persons, as unfair with reference to the appellant, it would not be requisite that notice should be given to such persons, as was required by the 41 Geo. 3, c. 23, s. 6. It has been held that service of notice of appeal upon one of the overseers is sufficient. *Q. v. The Justices of Devon*, 3 N. S. C. 96.

An important question arose, as to the special sessions to which the party *must* make the appeal; this did not appear from the statute, but the court of Queen's Bench has decided that the party should appeal to the next practicable special sessions after the rate has been made. *Q. v. The Js. of Lancashire*, 14 Jur. 552; 4 N. S. C. 130. *Q. v. Trafford*, 15 Q. B. 200. *Q. v. Hammond*, 4 N. S. C. 316. Where three special sessions and three quarter sessions had intervened, but no fresh rate had been made, the court considered that an appeal to the fourth special sessions was too late, *Q. v. Trafford, supra*. The justices in acting under this section must make their order in writing, otherwise their

judgment cannot be questioned in the court of Queen's Bench. See *Reg. v. The Justices of Wigan*, 8 Jur. 930.

COMMENTARY ON THE SEVENTH SECTION.

It will be right to consider what powers of amending or quashing any rate, or of awarding costs and recovering the same, have been given by previous statutes where the appeal was to the quarter sessions. The 43 Eliz. c. 2, s. 6, provided, that if parties felt aggrieved with any assessment, the justices at their sessions should do as should seem to them convenient; and hence it appears the justices at the quarter sessions were considered to be empowered to *quash* the rate for any defect in it. Such power is fully admitted to exist by the 17 Geo. 2, c. 38, s. 6, by which statute the justices were prohibited from altering the assessment with reference to other persons than the appellants. But the 41 Geo. 3, c. 23, ss. 1 & 6, enable the justices at their sessions in all cases to amend or alter the rate, either by inserting therein or striking out the name of any person, or altering the sum therein charged on any person, or in any other manner which the said court shall think necessary for giving such relief; but it is provided, that if the court shall be of opinion that it is necessary for the purpose of giving relief to the applicant that the rate should be wholly *quashed*, then the court may *quash* the same.

Provisions of the different statutes, 43 Eliz. c. 2, 17 Geo. 2, c. 38, and 41 Geo. 3, c. 23, with reference to the quashing and amending the poor-rate.

By sect. 3, when the court has ordered a rate to be quashed, they *may* order any sum in the rate



charged on any person not to be paid, and thereupon all proceedings to recover the same shall be discontinued or prevented; and sect. 7 provides that the rate as altered shall be recovered. Sect. 8 requires the justices to order in every case where the name is struck out, or the amount of the assessment is reduced, that any amount which has been paid over and above what ought to have been paid shall be refunded by the churchwardens and overseers.

**Costs.**

The 17 Geo. 2, c. 38, enables the justices to award reasonable *costs* to the party for whom the appeal shall be determined, in the same manner as in cases of appeals against orders of removal by the 8 & 9 Will. 3, c. 30, the 3rd section whereof provides for the order being made by the sessions; and enacts, that if the party liable thereto lives out of the jurisdiction of the sessions, a justice of the peace of the place where the party inhabits shall enforce the payment of the order for the costs by issuing a distress warrant, or, in default of sufficient distress, by committing the party liable to prison for twenty days.

Where the party lives within the jurisdiction of the sessions, the disobedience of the order would be punishable by indictment.

The entering of the appeal and the quashing of the rate by the sessions, after the respondents had given notice that they would not oppose the appeal, was held to be a *determination* of the appeal. *K. v. Cowston*, 4 D. & R. 445. But unless a determi-

nation do take place, no costs can be granted. *K. v. Js. of Essex*, 8 T. R. 583. If the appellant do not appear, and the court dismiss the appeal with costs, those costs may be the full costs incurred by the respondents, though no express notice be given to the appellants of an intention to claim them. *Q. v. The London, Brighton, and South Coast Railway*, 12 Jur. 897; 17 L. J. R., M. C. 119.

The 41 Geo. 3, c. 23, s. 8, provides that where money is ordered to be refunded, the court shall order the money to be refunded, with all reasonable costs, charges, and expenses occasioned by such person having paid the same; and that such sum, together with all such costs, shall be levied and recovered by distress, and by all such other means as the poor-rate can be levied or recovered.

Upon this section, it has been held, that the court which hears the appeal is alone capable of making this order, and that no subsequent court of sessions can do so. *R. v. Justices of St. Peter's Liberty, York*, 4 B. & Ad. 342.

The provision in the 6th section of the statute in the text (which perhaps must be considered as applicable to the justices in the special sessions only, though that construction is open to some question), gives a complete discretion to those justices in regard to the awarding of costs.

## COMMENTARY ON THE SCHEDULE.

On reference to section 2, it will be seen that the form in the schedule is not necessarily to be the form of the rate. But it is provided, that there shall be an account of every particular set forth at the head of the respective columns in the form given in the schedule, *in addition* to any other particular which the form of making out such rate shall require to be set forth. As before noticed, there was no form given by any statute, neither was any specifically required by law; but the Poor Law Commissioners considered that, under the power given by the 4 & 5 Will. 4, c. 76, s. 15, of issuing orders to regulate the keeping of the accounts which relate to the management or relief of the poor, they were justified in prescribing a particular form of rate.

They have in their first orders of accounts set forth a specific form in which the rate was to be made, which form was issued before the passing of the Parochial Assessment Act. The form so given contained all the particulars set forth in this statute. But they also prescribed, in the order which they issued in conformity with the provisions in the 1st section, a form in which the rate should be drawn up; that form was also set forth in the general order relating to the duties of overseers which they issued, April 22, 1842.

But in the general order of accounts, issued March 17, 1847, they prescribed another form of rate book, which has since been modified by the general order, dated November 18, 1850, issued after the passing of the Small Tenements Rating Act, 13 & 14 Vict. c. 99. The form is as follows:—

## Form of Poor Rate.

Form of  
Heading to the  
"Rate."

An Assessment for the Relief of the Poor of the Parish of \_\_\_\_\_, in the County of \_\_\_\_\_, and for other purposes chargeable  
thereon, according to Law, made this \_\_\_\_\_ day of \_\_\_\_\_, in the year of our Lord One thousand eight hundred and \_\_\_\_\_, after the rate of \_\_\_\_\_ in the pound.

No.	ARRARBS.		RATE.										COLLECTION.						
	5 Due, or If excused.	3 If excused, write the word "excused."	4 Name of Occupier.	9 Name of Owner.	6 Description of Property rated.	7 Name or Situation of Property.	8 Estimated Extent.	9 Gross Estimated Rental.	10 Rateable Value.	11 Rate at _____ in the _____ Pound.	Amount of Rate assessed upon and payable by the Owner instead of the Occupier, by virtue of the Statute or Statutes in that behalf.	13 Recoverable Arrears of former Rates.	Total Amount to be collected.	Amount actually collected.	Arrears at balancing the Book.	Recoverable at balancing this Book.	Irrecoverable at balancing this Book.	Otherwise not recoverable.	Causes.
1	£ s. d.	£ s. d.					A.R.P.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	

Form of Declaration at the foot of the "Rate."

We, \_\_\_\_\_, do declare the several particulars specified in the respective columns of the above Rate to be true and correct, so far as we have been able to ascertain them, to which end we have used our best endeavours.

We do also declare that the above Rate amounts in the whole to the sum of \_\_\_\_\_ pounds, \_\_\_\_\_ shillings, and \_\_\_\_\_ pence.

\_\_\_\_\_, Overseer.  
\_\_\_\_\_, Overseer.  
\_\_\_\_\_, Churchwarden.  
\_\_\_\_\_, Churchwarden.

In a general order of the Poor Law Board, dated November 16, 1854, and issued to all the unions then formed under the Poor Law Amendment Act, the Board made the following directions:—

Art. 1.—The several columns of the rate-book, Columns in the rate book to be added up. which contain the rateable value, and the rate in the pound assessed upon the several persons liable to be assessed, shall be added up at the foot of every page, and the general total shall be ascertained and set forth at the foot of the rate, before the same shall be submitted to the justices for their allowance.

Art. 2.—If the overseers shall deem it convenient, Rate may be divided into districts. the rate may be divided into several portions corresponding with the several divisions of their parish, so as to bring all the rateable property of each division together, and there may be separate series of numbers for the assessments in every division.

Art. 3.—When the owners of property are assessed instead of the occupiers, the overseers may, All the properties of the same owner may be assessed together. if they think proper, bring together and assess under one number all or any portion of the properties situated in the parish, or in the separate division, where the parish is divided into divisions, belonging to the same person, and for which he shall be liable to be assessed as owner.

It is well here to notice that the title of the rate should be carefully attended to. In *Q. v. Byron*, 12 A. & E. (N. S.) 326, *Coleridge, J.*, speaking of a church-rate, says:—"The title is important for

two purposes—to show the objects of the rate, and the authority of those who make it.” And afterwards:—“The title must be defective, if it describes a rate which would justify expending money illegally.”

In the schedule of the statute in the text, the second column is headed “Arrears due, or if excused.” These are distinct matters, and would seem to have required separate columns; but it is a question of much uncertainty to what they refer, whether the arrears of a former rate, or the arrears due on the closing of the present rate. It is also doubtful to what rate the excusal can refer.

It will be observed, that the Commissioners seem to understand the meaning of the legislature to be, that the arrears of the past rate are to be inserted in the column, and the excused to apply to those arrears. But in the example in the schedule to the Act the amount which is entered as excused, is the amount which is inserted in the current rate. At the same time, the overseers are to make the declaration as to the particulars in the respective columns; and how can they do so, if the excusal refers to the rate which is then being made?

In *Q. v. Fordham*, 9 L. J. R. (N. S.) M. C. 3, Williams, J., appears to admit that this column was for the arrears of a former rate, but the point was not argued. The Commissioners have made a distinction in their last order, to obviate this technical difficulty, by directing that rate-books should be provided, in which the rate itself shall be

entered, and in which rate-book there shall be a copy of the rate, with the additional columns showing the total amount to be collected, the amount actually collected, the arrear at the making of the new rate, and the amounts excused or irrecoverable.

The intention of the legislature seems to have been, that when the rate was made, there should have been left a blank column in which the overseers should have entered the rates which were excused, and those which were in arrear, when they delivered the rate to their successors, or made a new rate. Certainly, however, this intention has not been clearly expressed; and it is probable that much confusion exists with reference to this point in many parishes.

As already noticed in page 66, any defect in these formal parts of the rate do not render it void.





## APPENDIX.

### I.

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#### *Form of Contract for Survey, Plan, and Valuation.*

ARTICLES OF AGREEMENT entered into this — day of —, one thousand eight hundred and fifty —, between —, of —, Land Surveyor, of the one part, and the Guardians of the Poor of the — union, in the county of —, of the other part (a).

WHEREAS the Poor Law Board have ordered a survey to be made and taken of the messuages, lands, and other hereditaments liable to poor-rates, in the parish of —, with a plan thereof; and that a valuation shall be made of the said messuages, lands, and hereditaments, according to their annual value; and the said guardians have appointed the said — to make such survey, plan, and valuation.

NOW IT IS HEREBY AGREED, and the said — doth for himself, his heirs, executors, and administrators, contract with the said guardians and their successors, that he the said — shall, within — calendar months from the date hereof, make and complete a just and true survey and plan of the messuages, lands, and other hereditaments liable to poor-rates in the said parish of —, such plan to be made and drawn accurately, carefully, and skilfully upon the scale and in the manner mentioned in the instructions annexed by way of first schedule to these

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(a) It will be readily seen how to make this form apply to a contract for a survey and valuation only.

presents (b) —, together with such book of reference as in the said first schedule is mentioned or referred to; and shall and will, within the said — calendar months, make and complete a fair and correct valuation of the several messuages, lands, and other hereditaments liable to poor-rates in the said parish of —, every such hereditament which may be separately rateable at the time of the valuation, to be valued separately, according to the net annual value thereof, as explained by *the Act* (of the sixth and seventh years of King William the Fourth) *to regulate Parochial Assessments*; and shall and will cause such valuation to be fairly written in the form set forth in the [second] schedule hereto annexed, with the several values and the particulars of the several hereditaments to which the same respectively relate, distinguished and set forth as in the said [second] schedule indicated; and shall, on or before the expiration of the said — calendar months, deliver unto the said guardians, or their clerk, the said plan so to be made or taken, with such book of reference, and also such valuation so written as aforesaid, together also with one accurate duplicate or copy of such plan, drawn in like manner, in case the said guardians shall, by any writing under the hand of their clerk, signify to the said —, on or before the — day of —, their wish to have such duplicate or copy. \*And further, that the said guardians shall have the sole copyright of, or sole right and liberty of copying, engraving, printing, and causing to be copied, engraved, and printed, the said plan, and the sole benefit and advantage thereof, and of every part thereof, to the exclusion of the said —, his executors or administrators (c). And further, that he the said —, his executors or adminis-

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(b) The following words are generally inserted: *And to the satisfaction of the Poor Law Board.*

(c) In another form of contract suggested by the commissioners, but seldom adopted, the guardians secure to themselves the copyright for a term of years only. They may also, if they think fit, abandon this right altogether, as it may enhance the cost of the plan, and is of no material value to the parish. In that case the passage within \* \* is to be erased.

trators, shall not nor will, after the delivery of such plan to the said guardians, or their clerk, retain any copy or duplicate of the said plan in his or their own possession; and shall not, nor will at any time hereafter, deliver or make, or allow to be delivered or made, any copy or duplicate thereof, or of any part thereof, either on the same or any reduced or other scale, or of the working plans or sketches of the said —, or of any part thereof, by, to, or for the use of any other person or persons whomsoever, without the licence or direction of the said guardians, under their seal, or in anywise infringe or violate the exclusive right intended to be hereby secured to the said guardians. And, that in case he the said —, his executors or administrators, shall, after such delivery as aforesaid, retain any copy or duplicate of the said plan in his or their own possession, or shall at any time hereafter deliver, or make, or allow to be delivered or made, any such copy or duplicate thereof, or of any part thereof, either on the same or any reduced or other scale, or of the working plans or sketches of the said —, or any part thereof, by, to, or for the use of any other person or persons whomsoever, without such licence as aforesaid, or shall in anywise infringe or violate the exclusive right intended to be hereby secured to the said guardians, under any colour or pretence whatsoever, he the said —, his executors, or administrators, shall pay to the said guardians the sum of —, as and by way of liquidated damages.\* And the said guardians do, for themselves and their successors, contract and agree with the said —, to pay to the said —, his executors, administrators, or assigns, for the said plan, book of reference, and valuation, within two calendar months after the same shall have been delivered to the said guardians, or their clerk as aforesaid (d) —, the sum of

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(d) The following proviso is generally inserted:—*Provided that the same shall be first approved by the Poor Law Board, to whom the said guardians hereby undertake to transmit the same within fourteen days after the same shall have been delivered to them or their clerk as aforesaid.*

—, and for such duplicate of the said plan, in case the wish of the said guardians to have such duplicate shall have been signified as hereinbefore is mentioned, the further sum of —, within two calendar months after such delivery of the said duplicate as aforesaid. And the said — doth further agree with the said guardians and their successors that in case any change shall take place in the parcels of land held by any one or more occupiers, he the said — will, within fourteen days after he shall be thereunto required, deliver to the said guardians or their clerk (*or* the overseers), a statement of all the particulars contained in the said valuation, as the same may be varied through such change, being paid for the same by the guardians *or* overseers who shall require the same at the rate of (e) — [per acre, *or* — in the pound, on the net value of the same]. And the said — doth further agree with the said guardians and their successors that in case any rate which shall be made for the relief of the poor in the said parish of —, within the term of seven years next after the said — day of —, one thousand eight hundred and —, shall be appealed against on the ground of inequality, unfairness, or incorrectness in the valuation of any hereditaments included therein, he the said — shall and will, in every such case, upon three days' notice in writing to him given for that purpose by the said guardians or their clerk, or by the overseers of the poor of the said parish, or either of them, before the time when his attendance shall be required, attend before the justices at petty sessions, and at the general sessions or quarter sessions of the peace, so often and so long as the matter of such appeal, either originally or by appeal from the decision of the justices at petty sessions shall be heard, and give evidence on the matter of such objection, on being paid so much (f) as

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(e) This should be a much smaller sum than the price paid for the original valuation, as it will merely require the surveyor to refer to the books made at the original valuation.

(f) Here should be inserted the words *by the churchwardens and overseers of the said parish.*

*Form of Contract.*

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he may reasonably deserve for such attendance, not exceeding the sum of — for each day on which his attendance shall be so required (g).

In witness whereof the said — hath hereunto set his hand and seal, and the said guardians their common seal, the day and year first above written.

[L. s.]

Signed, sealed, and delivered by the above-named —, in the presence of —.

The common seal of the guardians of the above-named union was hereunto affixed, at a meeting of the board of guardians, held on the day of the date hereof by —, chairman of the said meeting, in the presence of



—, Clerk of the said Union.

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THE FIRST SCHEDULE TO THE CONTRACT,  
CONTAINING

THE REGULATIONS WHICH APPLY TO THE MAP.

The following instructions, which are in accordance with those required by the Tithe Commissioners to be strictly followed in the preparation of plans for the Tithe Commutation Act (h), are to be observed by the surveyor named in the above-written contract :—

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(g) In the forms formerly circulated a different sum was to be paid in case of success from that payable in case of failure. This distinction is not now sanctioned.

(h) Since this contract was first framed, the Tithe Commissioners issued other instructions, which embrace the regulations set out in this schedule, and also contain those which follow :—

G

## DESCRIPTION OF PLAN REQUIRED.

Objects to be detailed.

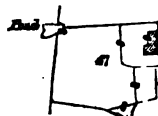
The plans are required to represent in their true relative positions the several objects which now occupy the surface of the ground; such as railways, roads, rivers, lakes, ponds, canals, streams, drains, parks, woods,

"Plans sent by any public conveyance to the Tithe Office must be safely and securely packed, either in cases or on strong wooden rollers.

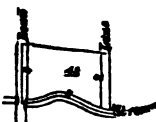
## DESCRIPTION OF PLAN REQUIRED.

"The plan is to be made on good drawing-paper, previously mounted on linen.

"When the quantity of two or more *contiguous* parcels of land is given in one sum, the *reference number* must be repeated on each parcel, or the parcels must be connected by a brace, as in the annexed sketch: where it is shown by the brace (w) that four parcels of land, the house and the pond are all included in the quantity assigned to No. 47.



"Where the whole breadth, or any portion of a road, stream, &c., is included with the adjoining field, the brace must also be used; and where only part of the road, stream, &c., is included, the exact limit to which the quantity applies must be marked with a dotted line on the plan. See No. 48, in the annexed sketch; of which the quantity is thus shown to include the whole breadth of the lane, half the road, and half the stream.



"When a parish is mapped in two or more distinct parts, a notice to that effect must be added to the title.

"The *lines of construction*, or chained lines, wherever practicable, are to be disposed in the form of triangles, each triangle having a proper proof-line measured within it.

"The chained lines are all to be drawn upon the plan in red ink, and marked with a reference to the number of the lines in the field-books, or to the page of the book in which the notes of the measurement are entered:—thus L 1, L 2, L 3, &c., if referring to the *lines*, or P 1, P 2, P 3, &c., when referring to the *pages*. And when several field-books are used, each book should have a distinctive letter assigned to it, which may be added to the reference upon the plan after the number referring to the line or page, thus, L 1, A; P 1, B, &c.

"The entries in the field-books are to be made with ink in the field, and the chained lines are to be numbered consecutively throughout the books.

"When alterations are made in the field-books, an explanation of the cause of the alteration is to be entered at the same time; and erasures in the field-books can on no account be allowed.

"The quantities are not to be written upon the plan, but in the reference book only.

fences, houses and other buildings, bridges, &c.; also the boundaries of counties and their various subdivisions, such as ridings, lathes, wapentakes, rapes, hundreds, parishes, townships, &c.; and all other detail that is usually given in estate surveys.

The boundaries or limits of all lands and parcels of land which are to be treated separately under the provisions of the Parochial Assessment Act are required to be marked on the plan, whether they be defined by fences or not; and where no boundary fences appear, the limits are to be shown by a dotted line.

Each separate parcel of land is to be numbered upon the plan, the numbers following in succession, from No. 1 to the highest number required. These numbers will refer to *the book of reference*, in which are to be specified the name and description of each field or enclosure, with its true quantity or contents in statute measure; the names and description of the occupiers thereof; the state of cultivation of the several lands, whether as arable, meadow, pasture, wood, coppice or common land, gardens, orchards, hop-grounds; or howsoever otherwise.

Numbers on  
the plan.

Book of  
reference.

"The quantities in the reference book are to be arranged in the consecutive order of their reference numbers; and figures are invariably to be used for the reference, the use of letters not being sanctioned by the Tithe Act.

"The working plan, prepared as above, together with the original field-books and reference-book, must be sent to the office of the Tithe Commission for examination, otherwise the accuracy of the work can only be proved by the measurement of testing-lines upon the ground.

"The Tithe Commissioners will not pledge themselves to seal a plan to which any of the following objections apply, without testing it upon the ground:—

1. Where there is any reason to distrust the authenticity or integrity of the field-books.
2. Where the means afforded are insufficient to prove the accuracy of the work in all its details.
3. Where the plan does not agree with the field-books.
4. Where the field-books have been kept in pencil.
5. Where erasures have been made in the field-books.
6. Where alterations have been made in the field-books without a satisfactory explanation being afforded.
7. Where the off-sets exceed a chain in length.



Railways, roads, rivers, lakes, ponds, and canals are to be numbered upon the plans in the same manner as enclosures, and their contents given separately in the book of reference.

**Scale.** The plans are to be drawn to the scale of *three chains to one inch*, in rural parishes, or [*two or one*] *chain to an inch in towns* (*i*). And the ordinary usage is to be observed with regard to placing the north towards the top of the plan; writing the name of the parish as a title, with that of the county in which it is situated; and adding the name and address of the surveyor, the date of performance, the scale, and the total contents.

**Slopes.** All lines measured over steep slopes are to be reduced to the horizontal plane.

**Lines of construction.** The lines of construction are, in all cases, to be marked upon the plan (*k*). They should be drawn in red ink, in order to distinguish them from, and prevent their interfering with, the lines of fences, &c.; and the length of each line in links should be marked with red figures upon it. Lines measured in the direction of external objects should be drawn out to the margin of the plan, and have the name of the external object written upon them.

**Parish boundary.** The parish boundary should be shown in all cases by a dotted line; and when it passes along the middle of a fence, the dots should be drawn on both sides of the fence, thus :—

*Fence*.....

#### *Parish Boundary.*

**Road.** When a road forms part of the boundary of a parish, both fences of the road must be shown, and it will be

(*i*) This must be determined in the contract actually entered into by reference to the order of the Poor Law Board prescribing the scale of the inch.

(*k*) See note (*k*) on page 121.

desirable also to mark the abutments of other fences upon the outer fence of the road.

The same remark will apply to rivers generally, and, in Rivers. Lincolnshire and other fen districts, to droves, and the drains by which they are bounded, &c.

When a parish boundary passes through a field or other enclosure, without being defined by a fence, the whole of such field or enclosure should be shown on the plan, with the parish boundary (marked by a dotted line) passing through it. The area of the included portion only of such field or enclosure will appear in the book of reference; but the area of the excluded portion should be given on the plan, and be marked as belonging to the adjoining parish. Fields divided by the parish boundary.

In all cases of fences, the actual boundary line of the adjacent properties is to be marked upon the plan, whether it be the central line or the side of a hedge, ditch, wall, bank, &c.; and when the fence belongs entirely to one property or the other, that should be indicated by the proper mark. Fences.

It is essential that the plans, when completed, should be such as that the admeasurement on the plan of the enclosures therein represented, should correspond with the quantities assigned to them in the book of reference, and such also as to bear the test of the comparison of any lines which the Poor Law Board may desire to have measured upon the ground with similar lines drawn upon the plan. Admeasurement. Testing.

Name or Situation of each Field or Parcel of Property.	Description or Mode of Cultivation of each Field or Parcel of Property.	No. on Map (if there be any).	Quantity of each Field or Parcel of Property.	Total Quantity in each Holding which is separately rated.	Gross estimated Rental of each Holding which is separately rated.	Rateable Value of each Holding which is separately rated.	Name or Situation of each Holding which is separately rated.	Description of each Holding which is separately rated.	Name of Occupier of each Holding which is separately rated.	No. in Rate Book.		
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## NOTES ON PLAN OF VALUATION.

It may be useful to observe, with reference to the columns in the form for the valuation book, that the columns 1, 2, 3, and 4, will necessarily be taken from the book of references connected with the plan (if there be a plan), and that the churchwardens and overseers in making out a rate will only have to deal with columns 5, 6, 7, 8, 9, 10, and 11, which they can copy into the rate-book.

The surveyor is not required to put in the name of the owners, as that must be supplied in the rate-book by the overseers, according as claims are put in by owners or proxies under the Poor Law Amendment Act.

The column, headed "Gross estimated rental," must be filled up with the estimated value of the holding, calculated on an estimate of what would be a reasonable rent to pay from year to year, if there were no tenant's rates and taxes, no tithe or commutation rent-charge, no repairs to be done by the tenant, nor insurance, nor other expenses to be incurred by him, as necessary to keep the property in its present condition.—(See *first clause of the Parochial Assessment Act*.)

The column, headed "Rateable value," must be filled up thus:—From the gross rental, ascertained as above, must be deducted the estimated amounts of tenant's rates and taxes, of title commutation rent-charge, if any, of repairs and insurance, and of any other expenses necessary to keep the property in its present condition. The residue will be the "Rateable value," or "Net annual value," according to the first section of the Parochial Assessment Act.

The surveyor will not be required under the above form of contract to insert the value of each field or parcel in one holding: but that contract will render it necessary that he should preserve the estimate of each such field or parcel, in order that he may, when changes take place in the parcels of which the holdings consist, inform the owners of the consequent alterations in the respective values of such holdings.

## APPENDIX.

### II.

#### STATUTES LATELY PASSED ON THE SUBJECT OF THE RATEABILITY OF PROPERTY.

3 & 4 Will. 4, c. 30.

*An Act to exempt from Poor and Church-rates all  
Churches, Chapels, and other Places of Religious  
Worship.* [July 24, 1833.]

1. "WHEREAS it is expedient that churches, chapels, "and other places exclusively appropriated to public religious worship, should be exempt from the payment of "poor and church-rates:" be it therefore enacted, that from and after the first day of October, 1833, no person or persons shall be rated or shall be liable to be rated, or to pay to any church or poor-rates or cesses, for or in respect of any churches, district churches, chapels, meeting-houses, or premises, or such part thereof, as shall be exclusively appropriated to public religious worship, and which (other than churches, district churches, and episcopal chapels of the established church) shall be duly certified for the performance of such religious worship according to the provision of any Act or Acts now in force.

No persons  
liable to be  
rated for  
places exclusively  
appropriated to  
public religious  
worship.

Provided always, that no person or persons shall be hereby exempted from any such rates or cesses for or in respect of any parts of such churches, district churches, chapels, meeting-houses, or other premises which are not so exclusively appropriated, and from which parts not so exclusively appropriated such person or persons shall receive any rent or rents, or shall derive profit or advantage.

Proviso  
respecting  
places not so  
exclusively  
appropriated.

Persons not  
liable to rates  
because part  
of premises  
may be used  
for schools.

2. " Provided always, and be it enacted, that no person or persons shall be liable to any such rates or cesses because the said churches, district churches, chapels, meeting-houses, or other premises, or any vestry-rooms belonging thereto, or any part thereof, may be used for Sunday or Infant-schools, or for the charitable education of the poor."

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3 & 4 Vict. c. 89,

As to the rating of Stock in trade, is printed at page 64.

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4 & 5 Vict. c. 48.

*An Act to render certain Municipal Corporations rateable to the Relief of the Poor in certain Cases.*

[June 21, 1841.]

1. " WHEREAS the municipal corporations of cities and boroughs named in the schedules (A.) and (B.) annexed to the Act passed in the sixth year (a) of the reign of King William the Fourth, to provide for the regulation of municipal corporations in *England and Wales*, have been held (b) not to be liable by law to be rated to the relief of the poor in respect of any lands, tenements, and hereditaments, being the properties and in the occupation of such municipal corporations, by reason that the income arising therefrom is applicable to public purposes only; and it is expedient that such municipal corporations should nevertheless in some cases be rateable and be rated to the relief of the poor in respect of such property:" be it therefore enacted, that the said municipal corporations named in the said schedules shall,

Certain  
municipal  
corporations

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(a) 5 & 6 Will. 4, c. 76.

(b) This was held in *Q. v. Liverpool*, 9 A. & E. 435; S. C. 1 Lum. P. L. C. 102. *Q. v. Exminster*, 12 A. & E. 2; S. C. 2 Lum. P. L. C. 75.

from and after the passing of this Act, be rateable and be rated to the relief of the poor in respect of lands, tenements, and hereditaments, being the property and in the occupation of such municipal corporations, as if such lands, tenements, and hereditaments were not corporate property, any law, usage or custom to the contrary notwithstanding.

Provided always, that where such property lies in any parish which is situate wholly within the boundaries and limits of a city or borough named in the said schedules, and in which city or borough the poor are relieved by one entire poor-rate, or in which city or borough the poor within the boundaries or limits thereof as existing for municipal purposes at the time of passing the said Act were then relieved by one entire poor-rate, the exemption of such property from rateability shall continue as if this Act had not passed.

2. And be it enacted, that any of the said municipal corporations, being in the occupation of such lands, tenements, and hereditaments, as are hereinbefore described, shall be deemed and taken to be *beneficial occupiers* thereof, for all the purposes of rating, as if such occupation was for their own private advantage, and not for any public purposes or purpose, and shall be liable to be rated as such occupiers by their corporate style and title.

The said corporations to be deemed beneficial occupiers.

6 &amp; 7 Vict. c. 36.

*An Act to exempt from County, Borough, Parochial, and other Local Rates, Land and Buildings occupied by Scientific or Literary Societies (a).*

[July 28, 1843.]

Scientific societies exempted from rates, upon obtaining the certificate herein-after mentioned.

"WHEREAS it is expedient that societies established exclusively for purposes of *science, literature, or the fine arts*, should be exempt from the charge of county, borough, parochial, and other local rates in respect of land and buildings occupied by them for the transaction of their business, and for carrying into effect their purposes;" Be it therefore enacted, That from and after the 1st day of October, 1843, no person or persons (b) shall be assessed or rated, or liable to be assessed or rated, or liable to pay, to any county, borough, parochial, or other local rates or cesses, in respect of any land, houses or buildings, or parts of houses or buildings, belonging to any society instituted for purposes (c) of science, litera-

(a) See upon this statute the Introduction to Lumley's edition of the *Literary and Scientific Institutions Act, 1854*, and *Taylor's Treatise on the Law of rating Literary Societies*.

(b) The statute does not exempt the property itself, but the persons who represent the society, and no means are provided by the Act for the certificate reaching the overseers when it has been granted. Hence, if the society be assessed after the certificate has been obtained, the society should appeal. It is too late to take this objection when the representatives of the society are summoned before the justices for the non-payment of the rate. *Q. v. The Justices of Birmingham*, 3 N. S. C. 445; 18 L. J. R., M. C. 83; 18 Jur. 357; 10 Q. B. 868.

(c) An institution for the collection and maintenance of a library of books for the use of the members, and of persons who subscribed for the occasion only, is a society for the purpose of literature within this Act. *Id.* In this case, however, the library was open to every one who chose to subscribe.

The Linnean Society, incorporated for the cultivation of the science of natural history in all its branches, and for the promotion of every kind of improvement in arts and sciences, was admitted to be exempt. *Linnean Society of London v. St. Anne's, Westminster*, 23 L. J. R., M. C. 143; 18 Jur. 859.

So also the Zoological Society, incorporated for the advancement of zoology and animal physiology, and the introduction of new and curious subjects of the animal kingdom, was within the description above. *Q. v. The Zoological Society of London*, 23 L. J. R., M. C. 139; 18 Jur. 786.

ture, or fine arts (d) *exclusively* (e), either as tenant or as owner, and occupied by it for the transaction of its business, and for carrying into effect its purposes;

But a society established to promote the education of the labouring classes, by providing a training school for masters and a model school for poor children, is not exempt, the purpose not being for science or literature. *Q. v. Pocock*, 3 N. S. C. 373; 10 Jur. 683; 15 L. J. R., M. C. 132; 8 Q. B. 729. Neither is a society established for the purpose of propagating the Christian religion, by distributing tracts and treatises on religious and scientific subjects. *Q. v. Jones*, *Id.* 383; 10 Jur. 613; 15 L. J. R., M. C. 129; 8 Q. B. 719. Neither is a society established for the elevation of the adult operative population, as it regards their physical, intellectual, moral and religious condition. *Q. v. St. Martin in the Fields*, 20 Law Times, 121.

(d) Music is one of the fine arts within this Act. *Q. v. Brandt*, *ubi supra*. The art of war is not however within. *Q. v. Cockburn*, *ubi supra*.

(e) The primary object and purpose must be looked to. Hence a concert hall, built and supported by subscription, which was used for the purpose of concerts open to the subscribers and persons admitted by tickets issued to the subscribers, was held not exempt, because the purpose of the society was not exclusively the advancement of the art of music, but also the amusement of the members. *Q. v. Brandt*, 3 N. S. C. 494; 15 Jur. 223; 20 L. J. R., M. C. 119. The amusement and personal benefit of the members of the Zoological Society rendered it not exempt. *Q. v. The Zoological Society of London*, *ubi supra*.

The application of part of the premises, intended as a library or place of science, to the reading of newspapers and other periodical publications of a like character, prevents the exemption. *Q. v. Gashell*, 16 Q. B. 472; 21 L. J. R., M. C. 99; 15 Jur. 1156. *Russell Institution v. St. Giles in the Fields*, 18 Jur. 697; 23 L. J. R., M. C. 65; 3 E. & B. 416. *Purchase v. The Churchwardens and Overseers of the Holy Sepulchre, Cambridge*, 24 L. J. R., M. C. 9.

An institution, which comprised a museum of natural history, curiosities, and armour, a library, lecture room, and rooms for the meetings of the members and council, which was declared to be instituted as a central repository of objects of professional art, science, and natural history, and books and documents relating to those studies (namely, those of war), or of general information, and the delivery of lectures on appropriate subjects, and whose members were officers in the army and navy, or eminent individuals, benefactors and contributors to the institution, was held not to be exempt. *Q. v. St. Martin's in the Fields*, 16 Jur. 335; S. C. *Q. v. Sir G. Cockburn*, 16 Q. B. 481.

Not only the general purpose of the institution must be for science, literature, and the fine arts exclusively, but the premises must be used for such purpose exclusively. Hence, a building, used principally as a mechanics' institution, but of which the rooms were occasionally let out for concerts, lectures, and public meetings, was held to be not exempt, as the whole of the premises was not used exclusively for scientific purposes. *Purvis v. Trail*, 18 L. J. R., M. C. 57; 3 N. S. C. 459; 3 Ecch. Rep. 344. For a like reason a subscription library, open only to the members of the society, was held not exempt, because a part of the premises was let off to another scientific society. *Earl of Clarendon v. St. James, Westminster*, 20 L. J. R., M. C. 213; 4 N. S. C. 639; 10 C. B. 806.

If there be a part of the premises let off to other persons, for which they can be assessed, the exemption is not prevented. *The Linnean Society v. St. Anne's, Westminster*, *ubi supra*; *Q. v. Brandt*, *ubi supra*. The occupation by the librarian or housekeeper of the institution does not affect the exemption. *Id.* Neither will the accidental use of the premises for charitable purposes, though profit be gained thereby, prevent it. *Q. v. Brandt*.



Provided that such society shall be supported wholly or in part by annual voluntary contributions (*f*), and shall not, and by its laws (*g*) may not, make any dividend, gift, division, or bonus in money unto or between any of its members;

And provided also that such society shall obtain the certificate of the barrister-at-law or lord advocate, as hereinafter mentioned (*h*).

(*f*) As to what are voluntary contributions several cases must be referred to. Thus, where the rules of a society required a payment of two guineas on admission, and an annual sum of 1*l.* in advance for the expenses of the current year, and that the rights and privileges of the members should continue only so long as the subscription was annually paid; it was held, that the society was supported by annual voluntary contributions within the meaning of these words. *Q. v. The Justices of Birmingham*, 3 N. S. C. 445; 13 Jur. 357; 10 Q. B. 868; *The Linnean Society v. St. Anne's, Westminster, ubi supra*. The gratuitous distribution of the copies of the printed transactions of the society does not prevent the contributions from being voluntary. But private advantages or conveniences, which result to the member in return for his contribution, though not amounting to pecuniary profit, prevent the same from being voluntary within the meaning of this Act. *Q. v. The Zoological Society of London, ubi supra*. See also the judgment of the court of Queen's Bench, in *The Russell Institution v. St. Giles in the Fields, ubi supra*, as to the meaning of the word *contribution*.

(*g*) The existence of this law is a condition precedent to the exemption, and therefore it is not enough that, in fact, the members can derive no benefit from the institution. *Q. v. Phillips*, 3 N. S. C. 134; 8 Q. B. 745; 12 Jur. 431; 17 L. J. R., M. C. 83; *Q. v. Jones, ubi supra*.

An institution founded for the promotion of literature, the fine arts and science, was held not deprived of exemption by reason of the following facts:—1. That the trustees had power to let off a part of the premises not required for the use of the institution, for which part no exemption was claimed. 2. That a commission was claimed by the society upon the sale of pictures sold in their rooms, to defray the expenses incidental to the exhibition thereof, but which produced no profit to the society. 3. That the deed of trust provided that the building was to be used *inter alia* for the diffusion of education and knowledge consistent with the general purposes of the institution. 4. That strangers who entered to see the pictures paid a fee on admission, which was applied to the general purposes of the institution. Lastly, that the deed declared that on a dissolution of the society the property should be sold, and the proceeds, after payment of the debts, should be divided among its members. *Q. v. The Overseers of Manchester*, 4 N. S. C. 483; 15 Jur. 210; 20 L. J. R., M. C. 113; 16 Q. B. 440.

(*h*) See s. 2. Although the certificate of the barrister or lord advocate is required to complete the exemption, it has been decided in various cases that, whether appealed against or not, it does not conclude parties interested in disputing the exemption, "inasmuch as it does not establish the exemption, but only shows that according to his opinion the society comes within the description of the exemptions." *Per Lord Denman, C. J.*, in *Q. v. Pocock*; and see *Q. v. Phillips, ubi supra*.

2. Provided always, and be it enacted, that before any society shall be entitled to the benefit of this Act, such society shall cause *three* copies of all laws, rules, and regulations for the management thereof, signed by the president or other chief officer and *three* members of the council or committee of management, and countersigned by the clerk or secretary of such society, to be submitted, in *England, Wales, and Berwick-upon-Tweed*, to the barrister-at-law for the time being appointed to certify the rules of friendly societies there; Scientific societies to cause three copies of their rules of management to be submitted to the barrister or person appointed to certify the rules of friendly societies, who shall certify thereon if entitled.

And in *Scotland* to the lord advocate, or any depute appointed by him to certify the rules of friendly societies there;

And in *Ireland* to the barrister for the time being appointed to certify the rules of friendly societies there;

For the purpose of ascertaining whether such society is entitled to the benefit of this Act;

And such barrister or lord advocate, as the case may be, shall give a certificate on each of the said copies that the society so applying is entitled to the benefit of this Act, or shall state in writing the grounds on which such certificate is withheld;

And *one* of such copies, when certified by such barrister or lord advocate, shall be returned to the society, *another* copy shall be retained by such barrister or lord advocate, and the *other* of such copies shall be transmitted by such barrister or lord advocate to the clerk of the peace for the borough or county where the land or buildings of such society in respect of which such exemption is claimed shall be situated, and shall by him be laid before the recorder or justices for such borough or county at the general quarter sessions, or adjournment thereof, held next after the time when One certified copy to be returned to the society: one to be retained by the barrister; and the other transmitted to the clerk of the peace, for confirmation at sessions, and to be deposited.

such copy shall have been so certified and transmitted to him as aforesaid ;

And the recorder or justices then and there present are hereby authorized and required, *without motion*, to allow and confirm the same ;

And such copy shall be filed by such clerk of the peace with the rolls of the sessions of the peace in his custody, without fee or reward.

Certain alterations made in the rules to be certified and deposited in like manner.

3. And be it enacted, that if the laws, rules, and regulations of any such society shall be altered, so as to affect or relate to the property or constitution of such society, such alterations shall, within one calendar month after the same shall have been made, be submitted to such barrister or lord advocate, and such barrister or lord advocate shall certify as aforesaid ; and such rules, when so certified, shall be filed with the clerk of the peace as aforesaid ;

And in the meantime such society shall be entitled to the benefit of this Act, as if no such alterations had been made ;

In case of refusal to certify.

Provided always, that if the said barrister or lord advocate shall refuse to certify, that then, subject to such appeal as is hereinafter provided, the said society shall cease to be entitled to the benefit of this Act, from the time when such alterations shall come into operation.

Fee to be paid to the barrister or lord advocate.

4. Provided always, and be it enacted, that the fee payable to such barrister or lord advocate for perusing the laws, rules, and regulations of each society, or the alterations made therein, and giving such certificate or statement as aforesaid, shall not at any one time exceed the sum of one guinea ;

Which, together with the expense of transmitting the rules to and from the said barrister or lord advocate, shall be defrayed by each society respectively.

5. Provided always, and be it enacted, that in case any such barrister or lord advocate shall refuse to certify that any such society is entitled to the benefit of this Act, it shall then be lawful for any such society to submit the laws, rules, and regulations thereof to the court of quarter sessions for the borough or county where the land or buildings of the society shall be situated, together with the reasons so assigned by the said barrister or lord advocate as aforesaid;

Provision in cases where certificate is refused.

And the recorder or justices at such quarter sessions shall and may, if he or they think fit, order the same rules to be filed, notwithstanding such refusal as aforesaid (i);

And such filing shall have the same effect as if the said barrister or lord advocate had certified as aforesaid.

6. Provided also, and be it enacted, that any person or persons assessed to any rate from which any society shall be exempted by this Act, may appeal from the decision of the said barrister or lord advocate in granting such certificate as aforesaid to the said court of quarter sessions, within four calendar months next after the first assessment of such rate made after such certificate shall have been filed as aforesaid, or (k) within four calendar months next after the first assessment of such rate made after such exemption shall have been claimed by such society, such appellant first giving to the clerk or secretary of the society in question, twenty-one days previously to the sitting of the said court (l), notice in writing of his in-

Appeal to the quarter sessions.

(i) It will be seen that this proceeding is quite *ex parte*, and probably it cannot be opposed, as the next clause provides for the appeal against the certificate after the same has been filed. Nevertheless, the court may exercise their discretion in the matter, and investigate the application on their own judgment.

(k) This clause gives an alternative of two periods for the appeal, which may be either within the time specified after the filing of the certificate, or within that after the claim of the exemption. *Q. v. Pocock, ubi supra.*

(l) These words will doubtless be interpreted as signifying the first day of the sessions. However, the enactment itself is affected by the 12 & 13 Vict. c. 45, s. 1, which renders fourteen clear days' notice of appeal sufficient in every case of appeal to the quarter sessions such as the present.

tention to bring such appeal, together with a statement in writing of the grounds thereof(*m*), and within four days after such notice entering into a recognizance before some justice, with two sufficient sureties(*n*), to try such appeal at and abide the order of and pay such costs as shall be awarded by the recorder or justices at such quarter sessions;

And at such quarter sessions such recorder or justices shall, on its being proved that such notice and statement have been given as aforesaid, proceed to hear such appeal, according to the grounds set forth in such statement, and not otherwise;

And, if the certificate of the said barrister or lord advocate shall appear to him or them to have been granted contrary to the provisions of this Act, shall and may annul the same(*o*), and shall and may, according to their discretion, award such costs to the party appealing or appealed against as he or they shall think proper(*p*);

And his or their determination concerning the premises shall be conclusive and binding on all parties to all intents and purposes whatsoever.

(*m*) See also the 12 & 13 Vict. c. 45, as to this statement, and the mode in which it shall be limited by the court, and the power of amending the same.

(*n*) As to these recognisances and their amendment, if necessary, see 12 & 13 Vict. c. 45, s. 8.

(*o*) There is no provision that the certificate may be confirmed if the court should think proper, because that has already taken place, and the only object of the appeal is to procure its annulment if possible.

(*p*) See 12 & 13 Vict. c. 45, s. 5.

13 & 14 Vict. c. 99.

*An Act for the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements.*  
[14 August, 1850.]

1. "WHEREAS the collection of poor rates and highway rates assessed upon the occupiers of tenements of small annual value is expensive, difficult, and frequently impracticable, and it is expedient to make further provision for the rating of such tenements, and for the collection of such rates:" be it therefore enacted,

That from and after the passing of this Act it shall be lawful for the vestry of any parish, from time to time and at all times hereafter, to declare and order that the owners of tenements in such parish the yearly rateable value whereof shall not exceed six pounds, shall be rated and assessed to the rates for the relief of the poor in respect of such tenements instead of the occupiers thereof,

Vestries to determine whether st. tenements shall be rated to the owners instead of occupiers.

And the order so made shall remain in force until rescinded in the manner hereinafter authorized.

2. And be it enacted, that it shall be lawful for the vestry of the said parish, by a majority of two-thirds at least of the votes of the persons present at a meeting duly called for that purpose pursuant to notice, as hereinafter mentioned, and competent to vote thereat, at any time after the expiration of two years from the time when any such order shall have been so made, to order that from and after a day to be fixed by such vestry, not being less than three years from the date of such original order, such order shall cease and be rescinded, in which case, from and after such last-mentioned day, the said order shall be rescinded and no longer in force :

Order may be rescinded by a majority of two-thirds of persons present at vestry.

Provided nevertheless, that the provisions in this Act contained shall remain and continue in force for the purpose of collecting and recovering any rate which may have been previously made in pursuance of such order :

Provided also, that notice for calling every such meeting as aforesaid shall be by writing, signed by four ratepayers of the pariah, affixed on the principal outer door of the parish church or chapel of the parish, or on the usual place of affixing notices relating to the affairs of the parish, at some time not less than thirty or more than forty days previous to such meeting.

Whilst order in force, the poor-rates and highway rates to be rated to owners.

3. And be it enacted, that whilst any such order as firstly hereinbefore mentioned is in force the respective owners of such tenements shall be rated and assessed (instead of the occupiers thereof) to the rates for the relief of the poor, and to the rates for the repairs of the highways, which otherwise such occupiers might by law be rated to.

Owner to be rated on a reduced scale.

4. And be it enacted, that whilst such order as firstly hereinbefore mentioned is in force, the owner of every tenement in every parish, the yearly rateable value whereof shall not exceed six pounds, shall be assessed to the rates for the relief of the poor, and to the rates for the repairs of the highways, in respect of such tenement, at *three-fourths* of the amount at which such tenement would be liable to be rated in case this Act had not passed (a):

And further, that whilst such order as firstly hereinbefore mentioned is in force, if any owner of one or more such tenements shall be desirous of paying a rate for one

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(a) It has been held by the court of Queen's Bench that this Act applies to lighting rates under the 3 & 4 Will. 4, c. 90; so that the owner of the small tenement is assessable thereto in the place of the occupier, though at the reduced rate. See *Queen v. The Justices of Oxfordshire*, 18 *Justice of the Peace*, p. 38. See also 14 & 15 Vict. c. 30, s. 3, *post*.

year in respect of all such tenements in any parish, whether such tenements be occupied or unoccupied, and shall give notice in writing of such desire to the overseers of the poor and the surveyors of the highways within one calendar month after the passing of this Act, or in any subsequent year within *fourteen* days next after the twenty-fifth day of *March* in that year, then and in such case such owner shall be assessed to the rates for the relief of the poor, and to the rates for the repair of the highways, in respect of such tenement or tenements respectively, whether the same be occupied or unoccupied, from thenceforth till the twenty-fifth day of *March* following, at a sum not being less than *one-half* of the amount at which such tenement or tenements respectively would be liable to be rated if occupied in case this Act had not passed.

5. And be it enacted, that the rates to be assessed as aforesaid, together with the costs and charges of levying and recovering the same, may be levied on the goods of and recovered from the respective owners of such tenements as aforesaid, by distress, action, suit, or other proceeding, in the same way as such rates, if lawfully assessed on the occupiers of such tenements, might by law be levied on the goods of or recovered from such occupiers ;

Remedies  
for recovering  
of rates.

And, further, the goods and chattels of the occupiers of such tenements shall be liable to be distrained and sold for payment of such of the said rates as shall accrue due during their respective occupations, in the same way as if such rates were assessed on such occupiers.

6. And be it enacted, that every such owner so rated as aforesaid shall have the same right of appeal (subject to the same conditions) (b) against rates, and the same right to vote in vestry, as if he were an occupier duly rated in respect of the same tenement.

Owners pos-  
sessed to  
have the  
privileges of  
occupiers.

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(b) See *ante*, p. 68.



When owner is rated, occupier to be entitled to the same municipal privileges under 5 & 6 W. 4, c. 76, as if he was rated instead of the owner.

7. And be it enacted (b), that where the owner of any such tenement shall be rated to the relief of the poor by virtue of this Act instead of the occupier thereof, and such owner shall have paid all money due on account of any rate or rates in respect of such tenement, such occupier shall be entitled to all Municipal Privileges and Franchises to which by virtue of an Act made and passed in the session of parliament held in the fifth and sixth years of the reign of King *William the Fourth*, intituled *An Act to provide for the Regulation of Municipal Corporations in England and Wales*, he would have been entitled if he himself had been rated, and had paid such rate or rates ;

And if such owner so rated as aforesaid shall not have paid such rate or rates, it shall be lawful for such occupier to tender to the overseers of the poor, or other person authorized by law to receive the same, the amount of any rate or rates then due from such owner in respect of such tenement, and such overseer or other person so authorized as aforesaid shall be bound to receive the same ;

And such occupier shall, on the payment or tender of such amount, be entitled to exercise all such privileges and franchises as hereinbefore mentioned :

Provided always, that any occupier so paying any rate or rates in respect of any tenement where the owner is rated to the same, shall be entitled to deduct and retain the amount so paid by him from the next payment of rent to be made by him to such owner, or to recover the same from such owner as money paid to and for the use of such owner.

Owners of tenements held for

8. And be it enacted, that such owners paying such rates in respect of tenements continuing to be held by

(b) The 14 & 15 Vict. c. 89, s. 1, preserves to the occupier the Parliamentary Franchises which arise from rating and payment of rates. But there is no preservation of the right of voting in Vestry or for Guardians, which right is given to ratepayers who are assessed to the poor rate, and have paid their rates.

occupiers under now existing tenancies for a greater term than from year to year shall be entitled to add what they shall so pay to the rent payable in respect of such tenements, and have the same remedies for recovering the same as for rent in arrear :

longer periods than from year to year entitled to add to rent the amount paid for rates.

And that occupiers other than such as shall continue to hold under now existing tenancies for a greater term than from year to year may (whether paying such rates voluntarily or by compulsion) deduct the respective amount so to be answered by them as aforesaid, together with all costs and charges they may have incurred on account thereof, from the rent payable in respect of such tenements, and such amounts shall be deemed debts due from such owners to such occupiers, and be recoverable by action.

9. And be it enacted, that the word "*tenement*" (c) Interpretation of terms.  
in this Act shall be construed to include any land, house, cottage, apartment, or corporeal hereditament ;

The word "*owner*" shall be construed to mean any person receiving or claiming the rent of any such tenement for his own use, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor who shall be a minor, under coverture, or insane, or for the use of any person who shall not be usually resident within twenty

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(c) In the 14 & 15 Vict. c. 39, s. 2, the following explanations are given of the terms *tenement* and *rates for the relief of the poor* :—

2. That the word "*tenement*" in the said recited Act of the last session of parliament shall be construed to mean any house, cottage, apartment, or building, and *land* in the same parish, held *with* the same or any of the words "*tenement*," but shall not include any *other land* or corporeal hereditament.

3. That the words "*rates for the relief of the poor*," in the said and "rates recited Act of last session of parliament, shall be construed to mean rates for the relief for the relief of the poor and for other purposes chargeable thereon according to law ; and that the owners of any tenements who shall be liable to be rated in respect of such tenements to any such rate by virtue of the same Act, shall also be liable to be rated to any rate or rates authorized to be assessed and levied by the second section of the Act of the session of parliament holden in the *twelfth* and *thirteenth* years of her present Majesty, chapter *sixty-five*.

miles from the parish in which such tenement shall be situated ;

The word "*person*" shall be construed to include any corporation or public company as well as any individual ;

The word "*parish*" shall be construed to include any parish, township, vill, or place maintaining its own poor separately ;

The word "*vestry*" shall be construed to include any meeting of the inhabitants of any such parish, township, vill, or place, to be held after due notice for carrying into execution the laws for the relief of the poor ;

And wherever in this Act, in describing any person, matter, or thing, the word importing the *singular* number or the *masculine* gender only is used, the same shall be understood to include and be applied to *several* persons as well as *one* person, and *females* as well as *males*, and *several* matters or things as well as *one* matter or thing respectively ;

Unless there be something in the subject or context repugnant to such construction.

Extension  
of Act.

10. And be it enacted, that this Act shall extend only to *England* and *Wales*, and shall not apply to any place where owners are made liable to be rated to the relief of the poor under the provisions of any local act (*d*).

Act may be  
amended,  
&c.

11. And be it enacted, that this Act may be amended or repealed by any Act to be passed in this present session of parliament.

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(*d*) There is no exception in respect of parishes wherein the 50 G. 3, c. 13, s. 19, has been adopted. Therefore where the Act in the text is adopted, the former Act will be superseded, so far as it conflicts with the new law.

16 & 17 Vict. c. 97, s. 35.

*An Act to consolidate and amend the Laws for the Provision and Regulation of Lunatic Asylums for Counties and Boroughs, and for the Maintenance and Care of Pauper Lunatics, in England.*

[20th Aug. 1853.]

No lands or buildings already or to be hereafter purchased or acquired under the provisions of any former Act or this Act, for the purposes of any (*Lunatic*) Asylum (with or without any additional building erected or to be erected thereon), shall, while used for such purposes, be assessed to any county, parochial, or other local rates, at a higher value or more improved rent than the value or rent at which the same were assessed at the time of such purchase or acquisition.

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17 & 18 Vict. c. 105.

*An Act to amend the Laws relating to the Militia in England and Wales.*

[11th Aug. 1854.]

Sect. 1, repeals certain sections of the 16 & 17 Vict. c. 116.

Sect. 2, provides for militia storehouses; and enacts, No place provided for the keeping of militia stores, under this or the recited Acts, nor any buildings or premises appurtenant thereto, shall be liable to be assessed to any county, borough, parochial or other rates or assessments.

18 & 19 Vict. c. 128.

*An Act further to amend the Laws concerning the Burial  
of the Dead in England.* [14th Aug. 1855.]

The preamble recites 15 & 16 Vict. c. 85; 16 & 17  
Vict. c. 134, and 17 & 18 Vict. c. 87.

Sect. 15. No land already, or to be hereafter purchased or acquired under the provisions of any of the Acts hereinbefore recited for the purpose of a burial ground, (with or without any building erected, or to be erected thereon,) shall, while used for such purposes, be assessed to any county, parochial, or other local rates at a higher value or more improved rent than the value or rent at which the same was assessed at the time of such purchase or acquisition.

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4	Ditto ditto to Clerk	" "	2	6	
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" C. 3—Proxy's Statement	( " " )	- "	2	6
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" D.—Notice to the Guardians Elected	- - - "	3	6
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" H.—Notice of an Adjourned Meeting of Guardians	- - -		
" I.—Notice of Extraordinary Meeting of Guardians	- - -		
Lumley's Poor Law Election Manual, corrected to 1855	- - - cloth	5	0

1s. 3d. per quire, or with the name of the Union printed, 6 quires, 7s. 6d.

## Under the Order of the Poor Law Board.

**MASTER OF THE WORKHOUSE.—Miscellaneous Books and Forms.**

*1	Pay Order from the Master of the Workhouse for the Relieving Officer to pay Pauper being employed	<i>in books</i>	s.	d.
			1	0
2	Weekly Account of Provisions Received and Consumed in the Workhouse, with the Stock on hand, &c.	<i>per quire</i>	4	0
5	Returns, showing the greatest number of Paupers receiving Relief at one time in the month, distinguishing the Name of each Parish	<i>per quire</i>	3	0
7	Books for entering Articles required for the Use of the Workhouse	<i>in books</i>	8	0
9	Weekly Report of the Master of the Workhouse		15	0
10	Diet Book, showing the provisions served to each class every day during the quarter		16	0
11	Tradesman's Invoice Books		1	6
12	Leave of Absence Book		8	0
13	Order Books upon the Butcher		3	0
13a	Time of Rising (letter N)	<i>per quire</i>	4	0
	Ditto, Mounted on Boards	<i>each</i>	0	9
98	Tables for calculating Consumption of Provisions, &c.		1	0
14	Pauper Clothing Deposited Book		7	6
14b	Regulations respecting Disorderly and Refractory Paupers, for posting up, large sheet, 29 by 14½ inches, bold Type	<i>each</i>	0	6
	Ditto, Mounted on Boards for hanging up		2	6
	Ditto, with the Name of the Union	<i>per 50</i>	16	0
15	The New General Workhouse Rules and Regulations, dated July 24, 1847, with Notes, &c.		1	0
16	Workhouse Punishment Book (letter O)		8	0
19	Master's Report (letter U)		12	0
3	Form A. Weekly Return to the Clerk of the Union	<i>per quire</i>	2	0
20	Visitor's Book		8	6
23a	In-door Labour Book, 15in. by 11in. half-bound	3 quires	7	6
	Ditto	2	6	6
	Ditto	1	5	6
35	Chaplain's Report Book		8	0
16	Clauses 92 & 93 of Poor Law Amendment Act, relative to Spirituous Liquors	1 quire	4	0
	Ditto	on boards	1	0
16b	Register of Births (Letter S.) half bound		4	6
17b	Register of Deaths. (Letter T.) half bound		4	6
16b & 17b	Register of Births and Deaths together. (Letters S. & T.) half bound		6	0
<b>STAMPS and FIGURES for MARKING LINENS, CLOTHING, &amp;c.</b>				
	with Ink, Box, and Pad, complete, and supplied with Shaws' Prepared Ink, which cannot be washed out, of 1 inch size		30	0
Ditto	½ inch size		25	0
<b>SHAW'S POOR LAW UNION INDELIBLE STAMPING INK,</b>				
	for Stamping Linen, Woollen, Cotton, Flannel, &c. <i>in bottles,</i>			
	each 3s. and		5	0

**Books and Papers published by SHAW & SONS, Fetter Lane,**

**MASTER OF THE WORKHOUSE.—Miscellaneous Books and Forms—continued.**

SHAW'S INDELIBLE INK, for Marking COLOURED Cloths, s. d.  
Silks, Cottons, Worsteds, &c. in bottles, - - - each 5 0

Shaw's Improved Lever Sealing Press with Die of Union  
complete - - - - - 42 0  
Ditto Lilliputian - - - 30 0

**MENDICANCY Books and Forms.**

1 Regulations for the Suppression of Mendicancy - per quire 3 6  
2 Circular to Ratepayers - - - - - per 100 6 0  
3 Tickets for Relief - - - - - per 1000 8 0  
4 Notice to Wayfarers - - - - - per 100 4 0  
5 Examination Papers - - - - - per quire 2 0  
6 Ditto - - - - - in books 9 0  
7 Books for the Entry of Tickets received and issued - - 6 0  
8 Books for Master of the Workhouse - - - - 9 0  
9 Admission and Discharge Book of Vagrants to the Workhouse - - - - 9 0  
125 Traveller's Admission and Discharge Book - - - 8 0  
*Under the Minute of the Poor Law Board, Dated August 4, 1848.*  
Travellers' Certificates, with Name of Union printed in,  
per 500, 20s.; 1000, 30 0  
Ditto, (without Name,) per quire of 48 Certificates - - 3 0  
147 Cartridge Envelopes for ditto, with Indorse, per packet of 25 0 6  
148 Relieving Officers' Register of Certificates, super-royal 4to,  
3 quires 8 0  
149 Minute of Poor Law Board and Circular on Vagrancy, dated  
August 4 and August 7, 1848 - - - per dozen 1 0

**THREE GENERAL ORDERS FOR GUARDIANS.**

- Form M.—Order upon Overseers to pay Money to the Treasurer, with the Treasurer's Receipt indorsed thereon - - - in books 2 6

**Books and Forms under the GENERAL RELIEF ORDER to Non-resident Paupers, &c.**

Books and Forms under the General Order as to the Administration of Relief to Non-Resident Paupers.—Dated 21st December, 1844. Settled by W. G. LUMLEY, Esq., Barrister-at-Law, and First Assistant Secretary of the Poor Law Board.—Entered as the Act directs.

### Under the Order of the Poor Law Board.

#### Books and Forms under the GENERAL RELIEF ORDER to Non-resident Paupers, &c.—continued.

LIST OF POOR LAW UNIONS, with the Names and Addresses of the Treasurers, adapted to the General Order as to the Administration of Relief to Non- Resident Paupers (Article 9), issued 21st December, 1844		s.	d.
- - - - - on a sheet for hanging up		1	6
Varnished - - - - -		2	6
In a frame - - - - -		7	0
Number.			
1 Clerk's Account of Relief administered to Non-settled Poor - - - - -	per quire 2s. &	4	0
2 Clerk's Statement as to Relief to Non-resident and Non- settled Poor - - - - -	per quire	4	0
126 Summary of Clerk's Non-settled Poor Account, foolscap folio, ruled feint and red - - - - -	"	3	6
3 NOTICE TO GUARDIANS of Pauper chargeable with request to Relieve - - - - -	"	2	0
4 GUARDIANS' REQUEST to Relieve their Non-resident Poor - - - - -	"	2	0
5 Circular containing Bill of Costs and Demand for Payment for support of Paupers not belonging to Union	per quire	2	0

#### Lumley's Forms of BONDS and CONTRACTS.

*Corrected agreeably to the General Consolidated Order dated July 24th, 1847.*

Number			
127 Bond for the due performance of the Office of Assistant Overseer where security to be given to the Guardians, 7 & 8 Vict. c. 101, s. 61 - - - - -	each	1	0
128 Ditto, where security given to the Churchwardens and Overseers - - - - -	"	1	0
1 Bond for the due performance of the Office of Treasurer - - - - -			
2 Bond for the due performance of the Duties of Relieving Officer - - - - -			
3 Contract and Bond for supplying the Poor - - -			
4 District Medical Officer's Contracts - - - - -			
5 Bond for the performance of the Duties of the Master of the Workhouse - - - - -	per quire	6	0
6 Workhouse Medical Officer's Contract - - - - -	each	0	4
7 Bond for Supplying Provisions or other Goods or Materials, or providing Clothing - - - - -			
8 Bond for Collectors of Poor Rate, settled under the Act 8 Vict. c. 101, s. 61 - - - - -			
9 Bond for the due performance of the office of Clerk			



## Books and Papers published by SHAW &amp; SONS, Fetter Lane,

**BONDS and CONTRACTS**—continued.

		s.	d.
10 Contract with the Guardians of any other Union or Parish for the Reception, Maintenance, and Instruction of Children under 16,, (14 & 15 Vict. c. 105, s. 6.) Drawn by W. C. Glen, Esq. -	per quire	6	0
	each	0	4
These Bonds and Contracts are Copyrights, being duly entered as the Act directs.			
129 Form of Security or charge upon Poor Rates under 14 & 15 Vict. c. 105, s. 7, for Loans obtained under the authority of an Order of the Poor Law Commissioners, or the Poor Law Board, in pursuance of the 4 & 5 W. 4. c. 76, or any Act incorporated therewith. <i>Parchment</i> , -	each	1	0
146 Ditto, for Churchwardens and Overseers -			
130 Contract for Building a Workhouse -			
131 Ditto Charge on Rate -			
132 Ditto for Altering and Enlarging -	per quire	6	0
133 Deed of Charge on Rates -	each	0	4
147 Contract for Vaccination -			
148 Ditto for Parishes -			

**AUDITOR.—Miscellaneous Books and Forms.**

3 List of Persons from whom Poor Rates cannot be obtained; Persons excused therefrom; Names of Persons that have been summoned for Poor Rates, and the Names of Persons removed to their Settlement, to lay before the Auditor -	per quire	3	0
4 Notice from the Auditor to be served by the Relieving Officer on all Parish Officers annually, relative to the Collecting of Poor Rates and Arrears thereof -	"	0	6
5 Letters from the Clerk of the Union directed to the Overseers of the Parish to inform them of the day of Audit -	"	1	6
6 Annual Circulars to Churchwardens and Overseers and other Officers relative to the keeping and passing Accounts -	"	3	0
A Information laid by a District Auditor. 7 & 8 Vict. c. 101, s. 32; 11 & 12 Vict. c. 91, s. 9. -	"	3	0
B Summons to the Defendant upon an Information laid by a District Auditor. 7 & 8 Vict. c. 101, s. 32; 11 & 12 Vict. c. 91, s. 9. -	"	3	0
C. Order for Payment of Money certified by District Auditor to be due, to be levied by distress, and in default of distress, imprisonment. 7 & 8 Vict. c. 101, s. 32; 11 & 12 Vict. c. 91, s. 9. -	"	3	0

# Under the Order of the Poor Law Board.

## Forms under the New APPRENTICE Order.

Books and Forms under the General Consolidated Order as regards the Apprenticing of Poor Children, issued by the Poor Law Commissioners on the 24th July, 1847. Settled by W. G. LUMLEY, Esq., Barrister-at-Law, and First Assistant Secretary of the Poor Law Board. Entered as the Act directs.

134	APPRENTICE INDENTURE where the Child is to be bound out by the Overseers, with Premium—on parchment, 1s. 6d. each; on paper - - - - -	per quire	12	0
135	Ditto, without premium—on parchment, 1s. 6d. each; on paper - - - - -	"	12	0
136	APPRENTICE INDENTURE where the Child is to be bound out by the Guardians with premium—on parchment, 1s. 6d. each; on paper - - - - -	"	12	0
137	Ditto, without premium—on parchment, 1s. 6d. each; on paper - - - - -	"	12	0
138	REGISTER OF APPRENTICES - - - - -	"	8	0
Number.				
1	Certificate of Medical Officer of the Workhouse - - - - -	"	2	0
2	Certificate of District Medical Officer - - - - -	"	2	0
3	Certificate of Medical Practitioner - - - - -	"	2	0
4	Certificate of Medical Practitioner in respect of a Disabled Person - - - - -	"	2	0
5	Report of the Relieving Officer as to the Apprenticeship - - - - -	"	2	6
6	Proposal of Apprenticeship (fly leaves) - - - - -	"	2	0
7	Clerk's Notice to the Guardians of other Union, of the Binding of an Apprentice (fly leaves) - - - - -	"	2	0
8	Report of Relieving Officer and Medical Certificates - - - - -	"	3	0
139	SEA APPRENTICE INDENTURE for Binding Children to the Sea Service, 13 & 14 Vict. c. 93, s. 20 - - -	each	0	9
A	TREATISE ON THE LAW OF PARISH APPRENTICES, with the General Orders of the Poor Law Commissioners, and Index.—By W. G. LUMLEY, Esq., Barrister-at-Law, and First Assistant Secretary of the Poor Law Board. Corrected in accordance with the Consolidated General Order dated 24th July, 1847. 2nd Edition - - - - -		4	0

## PORTER.

1	Porter's Book for Workhouse - - - - -	5 quires, rough calf	16	0
2	Ditto - - - - -	2 quires, half basil	8	0
3	Pauper's Going-out Book, for entering the Names of Paupers Leaving the House and Time of Returning thereto, with observations - - - - -	- - - rough calf	16	0
4	Ditto - - - - -	2 quires, half basil	8	0

**Books and Papers published by SHAW & SONS, Fetter Lane,**

**RELIEVING OFFICER.—Miscellaneous Books and Forms.**

Number.		s.	d.
*1	Notice to the Medical Officer to visit Sick Persons - in books	1	0
2	Ditto, stating particulars of the nature of the Disorder, &c. - - - - - "	1	0
*3	Orders to remove Pauper - - - - - "	1	0
*4	Tickets for Relief in Kind - - - - - "	1	0
5	Notices that the Relieving Officer will attend at _____ to distribute Relief, whole sheet foolscap for posting up - - - - - per quire	3	6
*6	Order from the Relieving Officer to the Master of the Workhouse to employ Pauper - - - - - in books	1	0
*7	Order by Relieving Officer upon the Contractor for a stone of flour - - - - - "	1	0
*8	Order from the Relieving Officer to the Master of the Workhouse to receive a Pauper therein, conditionally - - - - - "	1	0
*9	Certificates of the Signature of last Employer of a Pauper - - - - - "	3	6
*10	Order Books upon the Undertaker to attend Burials at the Workhouse - - - - - "	1	6
*11	Ditto elsewhere - - - - - "	1	6
12	Relieving Officer's Register - - - - - "	6	0
13	Relieving Officer's Diary - - - - - "	6	0
14	Questions from the Board of Guardians directed to Relieving Officer to return answers as to the state of a pauper and his family - - - - - per quire	3	0
*15	Check Books for Clothing by Relieving Officer - - - - -	1	6
16	Books for entering the particulars of Out-Relief paid to Paupers belonging to other Unions - - - - -	12	0
17	Voucher Books for entering the Goods supplied to Paupers - - - - -	2	0
K	Out-Relief Ticket - - - - - in books of 200	2	0
V	Medical Relief Order Check Book - - - - - "	2	0

**REGISTRATION OFFICERS.—Miscellaneous Books and Forms.**

1	Printed Covers to Registrar-General (post size, 1s. 3d. Demy) - - - - - per quire	1	6
3	Instructional Letter as to Payments for Registration of Births, Deaths, &c. - - - - - "	3	0
4	Books for entering the Minutes, Registration Office Disbursements and Fees, upon an entirely New Plan, with Exemplification of Keeping the same - - - - -	10	0
6	Index Books to the Register Books of Births for 1300 entries, with Index cut throughout, 3s. 6d. } without Index	2	0
7	Ditto Deaths " 3s. 6d. } containing	2	0
8	Ditto Marriages " 5s. 6d. } 600 entries	3	0
9	Bills of Costs for entering Quarterly Accounts to be transmitted to the Registrar-General, 5 Districts, per quire	4	0
10	Ditto for 12 Districts " - - - - -	7	0

## Under the Order of the Poor Law Board.

**REGISTRATION OFFICERS.—Miscellaneous Books and Forms—continued.**

Number.		s.	d.
11	Books of Certificates of Birth - - - - per book	1	9
12	Ditto Deaths - - - - - "	1	9
13	Ditto Marriages - - - - - "	1	9
14	Superintendent-Registrar's Quarterly Account of Extras - - - - per quire	2	0
15	Registrar of Births and Deaths' Quarterly Account of Extras - - - - - "	2	0
16	Return of the Superintendent Registrar of Union of the Licences granted during the Quarter - - - - - "	2	0
16a	Superintendent Registrar's Certificate for Marriage without Licence - - - - - in books of 100	5	0
16b	Notice of Marriage - - - - - "	5	0
17	Account of Returns of the Number of Births, Deaths, and Marriages, made to the Registrar-General for the Quarter - - - - per quire	2	0
18	Return of District Registrar to the Superintendent-Registrar of the Number of Births and Deaths - - - - - "	2	0
19	Amount of Expenses due to Registrar of the District of - - - - - "	2	0
20	Letters to Registrar-General to accompany the Returns of Births - - - - - "	1	3
21	Ditto - - - - - Deaths - - - - - "	1	3
22	Ditto - - - - - Marriages - - - - - "	1	3
23	Notices of Certified Copies can be obtained at the Registrar-General's Office - - - - - "	1	8
24	Certificate that no Marriage has been Registered during the last Three Calendar Months - - - - - "	1	6
25	Notice of Death in a Workhouse, for the purpose of Registration - - - - per 100	3	6
26	Ditto of Birth - - - - - "	3	6

**MISCELLANEOUS Books and Forms.**

4	Treasurer's Receipt for Money received from Overseers - in books	1	0
34	Treasurer's Receipt and Payment Book - - - - - "	7	0
69	Pass-Book of the Treasurer - - - - - "	3	6
13	Notices to Contract - - - - - per quire	2	0
14	Tender to Contract - - - - - "	3	0
16	Clauses 92 and 93 of the Poor Law Amendment Act, relative to Spirituous Liquors, per quire, 4s.; on boards, each	1	0
22	Dietary Tables, Forms 1 to 6 per quire 5s.—on boards - - - - - "	2	0
25	Letters to accompany Inclosures sent up to the Poor Law Board - - - - per quire	2	6
26	Printed Covers for ditto, post size, 1s. 3d., demy - - - - - "	1	6
29	Instructions to Guardians and Parish Officers respecting the Parochial Assessments Act - - - - - "	3	6

**Books and Papers published by SHAW & SONS, Fetter Lane,**

**MISCELLANEOUS—continued.**

Number.		s.	d.
36	Letter Book with Alphabet, foolscap - - - 3 quires	8	0
37	Ditto - - - - - 4 "	9	6
38	Ditto, strongly bound in rough calf and spring backs - " 12	0	
97	Ditto demy folio, 5 "	22	0
98	Ditto 6 "	24	6
99	Ditto 7 "	27	0
100	Ditto 8 "	29	6
41	Motion Book, for entering the Notices of Motions to be made at the Meetings of the Board of Guardians - - 8	0	
55	Order from the Guardians upon the Treasurer to pay Sums of Money, engraved - - - in books	4	0
56	Overseer's Notices of having called for Rates - - - per 250	2	0
56a	Ditto - - - in books	1	0
57	Orders issued by the Commissioners to Boards of Guardians for the appointment of Collectors of the Poor Rates, stitched, - - - - - each	0	1½
*59	Order from the Churchwarden or Overseer to the Medical Officer to attend to a case of urgent necessity in books	2	0
*60	Notices from the Churchwarden or Overseer to the Relieving Officer of having given the above order per quire	1	0
63	Books for entering the Contracts entered into by the Guardians - - - - -	8	0
68	Rules for an Independent Medical Club - - - per quire	3	0
	Ditto ditto - - - stitched, each	0	1½
70	Medical Club Weekly Return Lists - - - - - per quire	2	0
72	Minutes of the Board of Guardians, with the Checks and Loaves debited to the Relieving Officers - " 4	0	
74	Commissioners' Instructions to Parish Officers relating to the expenditure of the Poor Rates - - - per doz.	8	0
76	Order of Removal Book, containing columns for entering full particulars of Paupers removed - - -	8	0
77	Loan Book, for entering Money advanced by way of Loan to paupers and others - - - - -	6	0
78	UNION PADS for Writing on, containing blotting Paper, Pockets, &c. lettered "Chairman and Vice Chairman;" those for the Guardians are numbered consecutively, so that each Guardian may know his own Pad.—Royal quarto, 3s. 6d.;—Foolscap folio, 4s. 6d.;—Demy folio - - - - -	6	0
81	Book for entering the Names of Paupers for whom Services have been provided - - - - -	8	6
89	Return of the Names of Guardians, Union Officers, &c. in sheets	0	9
90	Form of Annual Poor Rate Return - - - - - per quire	4	0
91	Circular Letter relative to Out-door Relief - - - - - "	3	0

**Under the Order of the Poor Law Board.**

**MISCELLANEOUS—continued.**

Number.		s.	d.
92	Books for entering the Names of Contractors, Articles contracted for during the Quarter—14 weeks - - -	18	0
93	Guard Invoice Books, for pasting Invoices, extra strongly half bound, royal paper - - - 6 quires, thick	26	0
94	Child found, bills for posting up - - - - per 100	3	6
95	Insane Person, ditto - - - - - „	3	6

**Forms required under the Act 5 & 6 William IV. Cap. 69.  
Relative to the Sale of PARISH PROPERTY.**

1	Request of the Parish Officers, &c. to the Guardians to apply to the Poor Law Commissioners to order Sale, with Request to Poor Law Commissioners to consent to Sale - - - - per quire	3	0
3	Order for convening Meeting - - - - - „	3	0
4	Letter to the Parish Officers, accompanying the Order for convening Meeting - - - - together „	3	0
5	Notice of Meeting to consent to Sale of Workhouses, &c. „	3	0
6	Notice of Meeting to consent to Sale of Workhouses, &c.; with Resolution entered in Vestry Book; and Certificate of Minister, Churchwardens, and Overseers, of the Forms of the Act having been complied with - „	3	0
9	Order for Sale, with Conditions - - - - - „	3	0
11	Inquiries as to the Nature of the Property to be Sold - „	3	6
12	Declaration of Possessory Title - - - - - „	3	6
13	Notice of Meeting to consent to Liquidation of Parish Debt - - - - - „	3	0
14	Ditto, with Resolution of Parish Meeting and Certificate of Minister, Churchwardens, &c. - - - - „	3	0
15	Conditions of Copyhold - - - - - „	3	6
16	Deeds of Transfer of Parish Property of Copyhold Tenuary „	6	0
17	Ditto Freehold and Leasehold - - - - - „	6	0

**PARISH DEBTS.—(5 & 6 Vict. cap. 18.)**

Proceedings under - - - - - „	3	0
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**Forms Relative to the MIGRATION of Labourers.**

1	Descriptive List of Persons desirous of Migrating - per quire	3	0
2	Ditto, extra large size - - - - - „	6	0
3	Form of Certificate as to Character - - - - - „	2	0
4	Descriptive List of Persons sent by the Canal, Coach, &c. „	4	0
5	Form to be filled up by the Manufacturers or other Persons willing to engage Paupers at a certain rate of Wages - - - - - „	3	0
6	Descriptive List from the London Agent - - - - - „	3	0

**Books and Papers published by SHAW & SONS, Fetter Lane,**

**Forms Relative to EMIGRATION.**

Number.	s.	d.
A. Notice of Meeting		
B. Resolution of Vestry		
C. Certificate of Minister, and List of Persons - - -	per quire	5 0

**SCHOOL BOOKS.**

141 School Admission and Discharge Book, with Index	1 quire	6 0
	2 "	7 6
	3 "	9 6
142 School Attendance Book - - - - -	1 "	5 0
	2 "	6 6
	3 "	8 6
1 BOY'S Journal of Instruction in Industry, for Twenty Scholars - - - - in books for one quarter		2 6
3 ditto of Religious and Secular Instruction - "		2 6
4 ditto of Moral Conduct during the hours of Instruction and Recreation, for one year - - "		1 6
5 ditto Journal of Attendance - - - - - "		6 0
6 GIRL'S Journal of Instruction in Industry, for Twenty Scholars - - - - in books for one quarter		2 6
7 ditto of Religious and Secular Instruction, ditto "		2 6
8 ditto of Moral Conduct during the Hours of Instruction and Recreation, for One Year - "		1 6
9 ditto of Attendance - - - - - "		6 0
*.* These Books may be had strongly bound to last one or two years, according to the number of scholars - - - - -		
		12 0
143 SCHOOLMASTER'S Journal, and Weekly and Quarterly Report Book - - - - -		10 6
144 SCHOOLMISTRESS'S ditto - - - - -		10 6

**PAROCHIAL ASSESSMENT Act.**

Form A.—Book for entering the Valuation of Messuages, Lands, &c. $\frac{1}{2}$ quire, 6s. 6d.—1 quire, 7s. 6d.—1 $\frac{1}{2}$ quire, 8s. 6d.—2 quires - - - - -		10 0
" B.—Contract for Survey, Plan and Valuation - per quire		6 0
" C.—Contract for Valuation, without a Plan - - -		6 0
" CC.—Contract for Survey, Planning and Mapping - - -		6 0

**Under the Order of the Poor Law Board.**

**PAROCHIAL ASSESSMENT Act—continued.**      *s. d.*

Form D.—Skeleton Forms to accompany the Map or Valuation of a Parish	- 4 0
„ E.—Skeleton Forms to be left at each House by the Assessors appointed by the Vestry for the Occupiers to fill up, 500, 12 <i>s.</i> ; 1000, 20 <i>s.</i> ; 2000	- 36 0
„ F.—Skeleton Forms to be left at each House by the Assessors appointed by the Vestry for the Occupiers to fill up, 500, 12 <i>s.</i> ; 1000, 20 <i>s.</i> ; 2000	- 36 0
„ G.—Drawing Paper, extra Superfine, mounted on cloth in superior manner, at per square foot	- 0 5
„ H.—Order for Payment of Costs for Mapping and Planning, &c. out of the Poor Rates.	
„ I.—Order for Payment of Instalment with Interest for Defraying the Costs of a Plan or Map, &c.	
„ K.—Memorandum concerning Contract for Survey, &c.	<i>per quire</i> 2 0
„ L.—Circular relating to Expenses for Valuations, Maps, &c.	„ 3 6

**NEW VACCINATION Books and Forms.**

147 Contract for Vaccination, dated 0th November, 1853	<i>per quire</i> 6 0
148 Ditto for Parishes	<i>per quire</i> 6 0
150 Form of Notice, Foolscap Size	<i>per</i> 100 3 6
151 Ditto, large size for Posters	<i>per</i> 100 8 0
152 Register Book of Vaccination Cases	3 0
153 Monthly Return of Vaccination Cases to be made by the Public Vaccinator to the Board of Guardians	<i>per quire</i> 2 6
154 Quarterly Account of Fees of the Public Vaccinator	<i>per quire</i> 2 0
155 Quarterly Statement of Fees due to District Registrar	<i>per quire</i> 1 6
156 Medical Certificate of Successful Vaccination	<i>in books of</i> 100 1 6
157 Duplicate	<i>ditto</i> 2 0
158 Medical Certificate of unfitness for Successful Vaccination	<i>ditto</i> 1 6
159 Medical Certificate of Insusceptibility to receive the Vaccine Disease	<i>in books of</i> 100 1 6
160 Vaccination Act, (16 & 17 Vict. c. 100) by Mr. Glen.	12mo.
	<i>per dozen</i> 2 6

The Large and Small Notifications (Appendix A.) may be had with the necessary Blanks filled up, at the following Prices :—

	<i>s. d.</i>		<i>s. d.</i>
250 large bill	- 15 6	250 small bill	- 6 0
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19. List of Rate Defaulters. 3s. per quire of 24 forms.
20. Seal of Local Board of Health. 16s. and upwards.
21. Maps of City, Town, &c.

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**PUBLIC HEALTH ACT, 1848.**

1. Application to Local Board to cause Surveyor to enter Premises, to examine Drains, &c., s. 54.
2. Order of Local Board to Surveyor to enter Premises, to examine Drains, &c.
3. Notice of Surveyor to Occupier of intention to enter Premises to examine Drains, &c.
4. Order of Local Board upon Owner or Occupier to execute Work, &c.

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**MAGISTERIAL FORMS.**

1. Complaint of Non-payment of Local Board of Health Rate, s. 103.
2. Summons upon the Complaint.
3. Warrant of Distress.
4. Order for Payment, and in Default, Distress and Sale of Goods, or Imprisonment.
5. Warrant of Commitment in Default of Distress.

**Books and Papers published by SHAW & SONS, Fetter Lane.**

**BLANK PRECEDENTS,  
UNDER THE NUISANCES REMOVAL ACT,  
18 & 19 Vict. c. 121.**

- A. Order of Justices for Admission of Officer of Local Authority to inspect Private Premises.
- A. 2. Order of Justices where no one in Custody of Premises.
- B. Notice of Nuisance.
- C. Notice to Owner or Occupier of Entry for Examination of Premises.
- D. Summons. Existing Nuisance.
- D. 2. Summons. Recurring nuisance.
- D. 3. Summons for Preventing Execution of Works.
- E. Order of Justices for Removal of Nuisances by Owner, &c.
- E. 2. Ditto with Prohibition, when the same is likely to recur on the Premises.
- E. 3. Ditto prohibiting renewal of Nuisance removed before the Complaint.
- F. Order of Justices for Removal of Nuisances by Local Authority.
- F. 2. Ditto with Prohibition, when the same is likely to recur on the Premises.
- F. 3. Ditto prohibiting renewal of Nuisance removed before the Complaint.
- G. Order to permit Execution of Works by Owners.
- H. Summons for Non payment of Costs, Expenses, or Penalties, s. 20.
- I. Order for Payment of Costs, Expenses, and Penalties.
- K. Warrant of Distress.
- K. 2. Warrant of Commitment.
- L. Return of Proceedings under Nuisances Removal Act, 1855,—in books of 1 qr. 2 qrs. and 3 qrs.
- M. Ditto in loose sheets.
- N. Rate book, 1 qr. 2 qrs. 3 qrs. 4 qrs. 5 qrs.
- O. Recognizance in reference to Appeal to Quarter Sessions.
- P. Certificate of over-crowding House.

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**Workhouse School Books supplied at the Poor Law Board Prices.**

**\*.\* Books and Forms for Burial Boards.**

**STATIONERY.**

		<b>Draft.</b>			
		<b>LAID AND WOVE.</b>		<b>s. d.</b>	
Letter.					
B.	Superfine - - - - -	-	- per ream	11	0
C.	Superfine Extra - - - - -	-	- „	12	0
<b>Brief.</b>					
B.	Fine Laid - - - - -	-	- per ream	20	0
E.	Superfine Laid extra - - - - -	-	- „	23	0
F.	Water Lined, 36 - - - - -	-	- „	22	0
R.	Water-lined Foolscap - - - - -	-	- „	24	0
<b>Post Letter Paper.</b>					
A.	Superfine large Thick Laid - - - - -	-	- per ream	15	0
E.	Ditto Wove - - - - -	-	- „	15	0
F.	Ditto Thin ditto - - - - -	-	- „	12	6
K.	Ditto Cream Laid - - - - -	-	- „	14	0
<b>Small Post.</b>					
H.	Superfine Thick Laid - - - - -	-	- per ream	12	6
I.	Ditto Wove - - - - -	-	- „	12	6
L.	Ditto Thin Yellow Wove - - - - -	-	- „	11	0
M.	Ditto Thick Satin - - - - -	-	- „	11	6
N.	Yellow Wove - - - - -	-	- „	6	6
P.	Superfine Cream Laid - - - - -	-	- „	12	0
<b>Note Paper.</b>					
	Superfine large Thick Laid - - - - -	-	- per ream	8	0
	Ditto Wove - - - - -	-	- „	8	0
	Ditto Thin, ditto - - - - -	-	- „	6	6
	Ditto Cream Laid - - - - -	-	- „	7	0
<b>Miscellaneous Papers.</b>					
	White-brown Small Hand - - - - -	-	- per ream	4	6
	Brown Paper (Bag-cap), - - - - -	-	- „	13	0
	Imperial Brown - - - - -	-	- „	27	0
	Superfine Cartridge Royal - - - - -	-	- „	26	0
	Ditto Imperial - - - - -	-	- „	46	0
	Very best Hand-made Blotting - - - - -	-	- „	22	0
<b>Envelopes—Folio.</b>					
	2 For one Letter to P. L. B. - - - - -	-	- per ream	4	0
	3 For several Inclosures - - - - -	-	- „	5	0
	4 For one Letter to Registrar-General - - - - -	-	- „	4	0
	5 For several Letters - - - - -	-	- „	5	0
	6 For one Letter, plain - - - - -	-	- „	4	0
	7 For several Inclosures - - - - -	-	- „	5	0
	8 Handsomely engraved with Arms directed to P. L. B. - - - - -	-	- „	5	0
	9 Ditto to Inspector - - - - -	-	- „	5	0
	1 For Quarterly Abstract, 100 - - - - -	-	- „	8	0
	198—197—195—193, 1000 - - - - -	-	- „	11	0
	Second quality of ditto - - - - -	-	- „	6	0
	188—3½ by 2½ inches - - - - -	-	- „	7	6
	Second quality - - - - -	-	- „	4	0

**STATIONERY—continued.****Miscellaneous Papers—continued.**

	s.	d.
Brown Paper (Bag-cap) for packing parcels - - - - -	13	0
Imperial Brown - - - - -	27	0
Superfine Cartridge Royal - - - - -	26	0
Superfine Cartridge Imperial - - - - -	46	0
Very best Hand-made Blotting - - - - -	22	0
Patent White Wove, of considerable strength and durability, <i>per quire</i> , 2s. 6d. - - - - -	45	0
Patent Salmon Wove, <i>per quire</i> , 3s. 6d. - - - - -	65	0

The Blottings last-named are the best yet introduced; they are very strong, and yet absorb the ink much more readily than the cheaper sort.

\*.\* All those Papers marked Superfine (Copy excepted) are the very finest Papers that can be procured.

Oil Papers, quarto - - - - -	<i>per dozen</i>	5	0
Ditto, folio - - - - -	"	9	0

**Pens and Quills.**

Tied in small Red - - - - -	<i>per 100</i>	1	6
" " Blue - - - - -	"	2	6
" Green - - - - -	"	3	6
" Orange and Blue - - - - -	"	5	0
" Pink and Green - - - - -	"	7	0
" Pink - - - - -	"	8	6
" Purple and Yellow - - - - -	"	10	0
" Pink and Green, full - - - - -	"	13	0
" Orange and Blue, full - - - - -	"	15	0
" Pink and Purple, full - - - - -	"	17	0
" Pink, full - - - - -	"	19	0
Office Pens, per 100, 2s., 2s. 6d., 3s., 4s. 6d., and 6s. Metallic - - - - -	<i>per gross</i>		

Letter and Invoice Files or Clamps - - - - -	<i>foolscap</i>	3	0
" " - - - - -	<i>post 4to</i>	2	3
" " - - - - -	<i>foolscap 4to</i>	1	9
" Clips - - - - -	<i>each, 8d. to</i>	2	3

Office Bags, large blue, lined - - - - -	<i>each</i>	4	6
" small " - - - - -	"	3	0
" large crimson, lined - - - - -	"	5	6
" small " - - - - -	"	4	0

**Sealing Wax and Wafers.**

Best Wafers - - - - -	<i>per lb.</i>	4	0
Extra Superfine London Red and Black - - - - -	"	5	0
Ditto ditto ditto Embossed - - - - -	"	5	0
Second Quality, Plain - - - - -	"	4	0
Fancy Coloured and Gold Spangled Wafer Stamps. - - - - -	"	6	0

**STATIONERY—continued.****Pencils,**

From 3s. 6d. to 8s. per Dozen.

<b>Ink.</b>	s.	d.
Extra Superfine Writing, Black - - - - - per gallon	6	0
In Bottles 6d., 1s., and 2s.		
Register Ink - - - - - „	8	0
Stephens's Fluid in Bottles at 6d., 1s., and 3s.		
Red Ink in Bottles 6d., and 1s.		
Copying Ink - - - - - per quart	3	6
Shaws' Poor Law Union Stamping Ink, in Bottles, 3s. and 5s. each.		
Shaws' Poor Law Union Stamping Red Ink, in Bottles, 4s. each.		

**Inkstands.**

Large - - - - -	1	6
Small - - - - -	1	3

**Loggerhead.**

Large - - - - -	4	6
Middle - - - - -	3	6
Small - - - - -	3	0

**Loggerhead with Plates.**

Large - - - - -	7	6
Middle - - - - -	6	6
Small - - - - -	5	6

**Chest.**

Large - - - - -	9	0
Middle - - - - -	8	6
Small - - - - -	8	0

**Cabinet.**

With Two Drawers - - - - -	9	0
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**STATIONERY—continued.**  
**THE GLASS CONE INKSTAND**

IS THE MOST ECONOMICAL EVER OFFERED TO THE PUBLIC.

It presents so small a surface of Ink to the atmosphere, that no evaporation takes place, and the Ink is always fresh to the last.

Price 3s., 2s. 9d., 2s. 6d., 2s., 1s. 9d., 1s. 6d., and 1s. 3d.

<b>Pink Tape, &amp;c.</b>						<i>s. d.</i>	
Broad, No. 32	-	-	-	-	-	<i>per dozen</i>	3 0
Middle, No. 24	-	-	-	-	-	"	2 3
Narrow, No. 16	-	-	-	-	-	"	1 0
Green Silk Ferrett	-	-	-	-	-	<i>per roll</i>	6 6
Silk Cord	-	-	-	-	-	<i>per skein</i>	
Elastic Bands	-	-	-	-	-	<i>per box</i>	
Needles	-	-	-	-	-	<i>per doz.</i>	
Pounce	-	-	-	-	-	<i>per packet</i>	
Leather Straps.							

<b>Indian Rubber.</b>							
Bottles, Extra Superfine	-	-	-	-	-	<i>per lb.</i>	6 0
Bottles, Seconds	-	-	-	-	-	"	4 6
Patent Squares	-	-	-	-	-	"	5 0

**Ebony Rulers.**  
 Round and Flat, 9, 12, 15, 18, and 24 Inches.

<b>ENVELOPES.</b>							
1	Envelopes for large Quarterly Abstract	-	-	-	-	<i>per 100</i>	8 0
2	" for one Letter to Poor Law Board	-	-	-	-	"	4 0
3	" for several Inclosures	-	-	-	-	"	5 0
4	" for one Letter to Registrar-General	-	-	-	-	"	4 0
5	" for one Letter, plain	-	-	-	-	"	4 0
6	" for several Inclosures	-	-	-	-	"	5 0
7	" handsomely engraved with Arms directed to Poor Law Board	-	-	-	-	"	5 0
8	" ditto to assistant ditto, for weekly returns to Poor Law Inspector	-	-	-	-	"	5 0
						<i>Per Thousand.</i>	
						<i>3 Note sizes.</i>	<i>3 Letter sizes.</i>
						<i>s. d.</i>	<i>s. d.</i>
	Superfine	-	-	-	-	4 0	5 6
	Superfine Middle	-	-	-	-	5 0	6 6
	Extra Superfine	-	-	-	-	6 0	8 0
	Extra Satin (very superior)	-	-	-	-	7 6	9 6
	Extra Satin Cream Wove	-	-	-	-	7 6	9 6
	Extra Thick Enamelled	-	-	-	-	8 6	11 0
	Cream and Blue Laid	-	-	-	-	8 6	11 0
	Whatman's (Turkey Mill) Extra Thick Cream and Blue Laid	11	6	14	0	16	0
	Whatman's (Turkey Mill) Demy Cream and Blue Laid	14	0	16	0	16	0

The above Envelopes, adhesive, 2s. 6d. per Thousand extra.

*Envelopes lined with Cloth at very reduced Prices.*

**STATIONERY—continued.****Stationery Cases, of Polished Mahogany or Oak.**

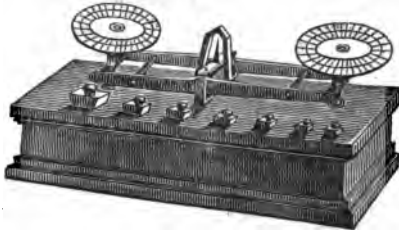
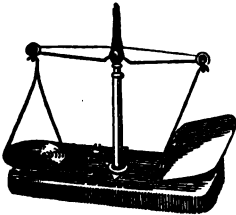
No. 1, with secret drawer, lock, and key, &c., to hold foolscap s. d. and letter papers, envelopes, wax, &c., and fitted with pen- tray and inkstand	-	-	-	-	35	0
No. 2, for large letter paper, envelopes, &c., &c.	-	-	-	-	24	0
No. 3, for small letter paper, envelopes, &c., &c.	-	-	-	-	15	0

Sufficient paper, envelopes, &c., to fill the above cases, of the best quality, would be respectively about 21s. 6d., 14s. 6d., and 10s.

\*. These Stationery Cases are admirably adapted for presents.

**LETTER SCALES AND BALANCES.**

It being contemplated by the Post Office authorities not to carry any letters but such as are prepaid, it is suggested that all persons should provide themselves with the means of weighing their letters. These Scales and Balances are recommended for simplicity and accuracy of construction; with fair usage they will never get out of order, and they are lower in price than any Machines or Scales yet introduced.



Scales to weigh 16oz. 15s.  
per pair and upwards.

Improved Balances, 17s. 6d.  
and upwards.

**Letter Cages.**

2 Divisions, with Drawer and Date Box	-	-	-	-	each	s. d. 8 6
„ without Drawer and Date Box	-	-	-	-	„	5 0

**Cash Boxes,**

*With Patent Locks, Japanned and Gilt, with Divisions for Notes,  
Gold, Silver, and Copper.*

8 inches by 5	-	-	-	-	-	-	-	-	7	6
10 „ by 6	-	-	-	-	-	-	-	-	9	0

**Japanned Deed Boxes,**

*With Patent Tumbler Lock.*

14 inches by 10 by 10	-	-	-	-	-	-	-	-	11	6
18 „ by 12½ by 14	-	-	-	-	-	-	-	-	18	0
24 „ by 16 by 17	-	-	-	-	-	-	-	-	22	0

**Ebony Pen Trays.**

2s. 6d. each.

**STATIONERY—continued.****String or Tape Winders,***With fixed Knife.**s. d.*

2 Patterns, 2 sizes in each Pattern	-	-	-	-	5s. 6d. and	6	6
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**String Boxes.**

1 lb.	-	-	-	-	-	-	-	each	5	0
$\frac{1}{2}$ lb.	-	-	-	-	-	-	-	"	3	0
$\frac{1}{4}$ lb.	-	-	-	-	-	-	-	"	2	0

**Ebony Pen Racks,**

2s. each.

**Spring Taper Stands,**

2s. each.

**Japaned Date Boxes,**

2s. 6d. each.

**Paper Weights.**

Bronzed Paper Weights, brass fist	-	-	-	4 $\frac{1}{2}$ inches by 2 $\frac{1}{2}$	2	0
"	"	"	-	6 " by 3	2	6
"	"	lion knob	-	4 $\frac{1}{2}$ " by 2 $\frac{1}{2}$	2	0
"	"	"	-	6 " by 3	2	6
"	"	brass acorn knobs	-	4 $\frac{1}{2}$ " by 2 $\frac{1}{2}$	1	0
"	"	"	-	6 " by 3	1	6
Lady's Hand Paper Weights	-	-	-	-	-	1 0
Bird Paper Weights	-	-	-	-	-	1 0

**Guard Books.****Slates and Pencils.****Office Pen-Knives, Scissors, and Erasers.****Paper-Knives.****Memorandum Books,**

Plain, or ruled in Marble Paper or Leather Covers, from 6d. to 2s. 6d. each.

**Prices of Prime Parchment, per Roll of Sixty Skins.**

Inches.	by	Inches.	-	-	-	-	-	s.	d.
28	by	32	-	-	-	-	-	-	-
26	—	30	-	-	-	-	-	-	-
25	—	29	-	-	-	-	-	-	-
24	—	28	-	-	-	-	-	-	-

**STATIONERY—continued.**  
**Register Books for Churches and Chapels.**

**BAPTISMS, BURIALS, AND BANNS OF MARRIAGES:—**

	PRINTED ON PAPER:	FORBIL.			CALF.			Printed on Writing Vellum, bound Rough Calf, lettered, with Spring Backs and Clasp.
		£	s.	d.	£	s.	d.	
No. 1, sufficient for 800 entries	-	0	13	0	1	1	0	2 10 0
2, " 1600 "		0	19	0	1	7	0	3 15 0
3, " 2400 "		1	5	0	1	13	0	5 0 0
4, " 3200 "		1	12	0	2	0	0	6 5 0
5, " 4000 "		1	19	0	2	6	0	

\* \* The folios and numbers printed throughout.

**Certificate Books for Ditto.**

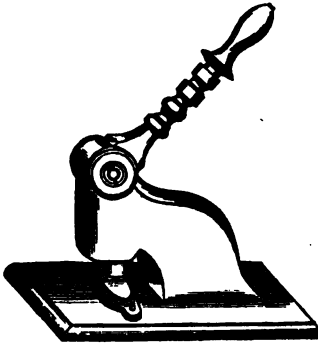
		s.	d.
Baptisms, containing 100 Certificates	-	5	0
Burials, ditto	-	5	0
Marriage ditto	-	5	0

**Banns of Marriage,**

4to. size, printed on superfine Laid Demy Paper, and bound in Calf.

		s.	d.
300 Entries	-	7	0
600 ditto	-	12	0
1000 ditto	-	18	0

**SHAW'S LEVER SEAL PRESS.**



THE LEVER SEAL PRESS, of which we here give a Drawing, will be found a very ingenious invention, and one of great utility.

To Seal a Document, the Lever has simply to be brought down, and a perfect impression of the Seal of the Union or Corporation is given, almost without pressure, and with the utmost despatch.

A STEEL DIE made to parties' order, and a MATRIX, are fixed in the Press, and the cost of the whole

inclusive is 42s. The size of the Press, 9½ inches by 3½ inches, renders it perfectly portable.

Ditto, ditto, Lilliputian, 30s.

Messrs. S. & S. can recommend their Lever Presses with confidence, as eminently adapted to the end desired, and effecting considerable saving of time and trouble. Their Lever Presses are so constructed, that the Die can be taken out and any other Die substituted.

## SHAW AND SONS'

**LAW AND COMMERCIAL MANIFOLD LETTER WRITER,**

FOR PRODUCING LETTERS AND COPIES AT ONE OPERATION!!

THIS MANIFOLD LETTER WRITER—possessing all the qualities of the best that are made—has the additional *very important advantage* of being little more than *half the price of the cheapest!* It is capable of producing—at one operation—a LETTER, with DUPLICATES and COPY.

Full directions for use are given with each book.

LIST OF PRICES.					s.	d.
No. 1.—Small Post Letter-size, neatly half-bound	-	-	-	-	7	0
„ 2.—Large Post ditto „ ditto	-	-	-	-	8	0
„ 3.— Ditto ditto embossed roan	-	-	-	-	8	6
„ 4.— Ditto ditto ditto with lock and key	10	0				
„ 5.—Foolscap-size, half-bound	-	-	-	-	12	0
„ 6.— Ditto embossed roan	-	-	-	-	13	6
„ 7.— Ditto ditto with lock and key	-	-	-	-	15	6

Extra Thick Copying-Books, half-bound, for Solicitors and others,  
made of each size.

**MORDAN'S EVERLASTING PEN,**

**Made of Gold,**

Tipped with native alloy, which is as much harder than Rhodium as steel is harder than lead; will endure longer than the Ruby; yields Ink as freely as the Quill, is as easily wiped, and if left unwiped, *is not corroded.*

Many of these elegant Pens have been in constant use for TWELVE YEARS, without the least sign of beginning to wear.

	£	s.	d.
A Writing Pen to fit into an ordinary Handle	-	-	1 0 0
A ditto in a Silver Holder for the Pocket	-	-	1 5 0
A ditto with Mordan & Co.'s Ever-pointed Pencil	-	-	1 10 0
A ditto ditto, with reserve of Leads	-	-	1 12 0



## COPYING MACHINES.

**Great Reduction in the Price of Copying Machines.**  
*Warranted of the best London make.*

	SECOND QUALITY.		BEST QUALITY.		Appen- dages.	Ditto, with Damping Box, complete.
	Press only.	Ditto, with Stand.	Press only.	Ditto, with Mahogany Stand, French polished.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Large Quarto - -	3 3 0	6 0 0	4 4 0	7 17 6	0 7 6	0 16 0
Foolscap - - -	4 5 0	7 7 0	5 12 0	9 8 0	0 12 6	1 0 9
Folio - - -	5 12 0	8 15 0	6 13 6	11 0 0	0 12 9	1 3 3

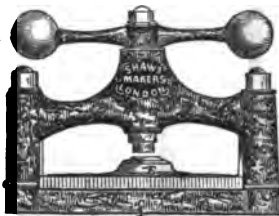
These Presses are made with that mathematical nicety, that only one-fourth of the pressure is required to obtain a perfect Copy, consequently no fracture can take place.

### COPYING MACHINES—continued.

- \*.\* Although the before-mentioned prices are little more than *two-thirds* of those usually charged, yet the Presses, from the great accuracy of their surfaces, being of the best London make, are warranted to produce a perfect Copy, and with only *one-third* of the force usually required. The second quality Presses are not quite so well Japanned, neither are the Surfaces made so accurate, being only Planed over once; nevertheless, to those who look at price, this is a good and substantial Article.

All Copying Presses offered under these Prices are of BIRMINGHAM or other equally worthless manufacture, and are not intrinsically worth more than the price of old iron. Gentlemen are particularly CAUTIONED against the deception of under-priced Machines, as their use cannot but be attended by continued disappointment and annoyance, arising from the utter valuelessness of their make, which may be glaringly seen in the tortuous motion of the fall of the Plate, the inaccuracy of surface, being but half planed, and the consequent total absence of all equality of pressure, by which one-half of the letter never appears upon the Copying Paper at all, or is so feint as to be totally unintelligible; whilst the Arm and Fly of the Press are so taper as almost to invite fracture with the most ordinary pressure.

### COMBINATION COPYING AND SEAL PRESSES.



Registered January 29, 1848.

S. & S. beg to announce that they have succeeded in the invention and manufacture of a Machine, combining the purposes both of a Seal or Embossing Press and a Copying Press. This desideratum is accomplished with but little extra cost beyond the price of either of the Machines in ordinary use, whilst, in every case where space is an object, this junction of the utility of two presses, which have hitherto been met with only under separate and distinct forms, will be found to recommend itself by its excellence of principle, simplicity of construction, and economy of expense.

	Copying and Seal Press.	Ditto, with Mahogany Stand, French polished.	Appendages.
	£ s. d.	£ s. d.	£ s. d.
Large Quarto - - -	6 0 0	9 13 6	0 7 6
Foolscap - - -			0 12 6
Folio - - -			0 12 9

### IMPROVED PATENT ACCOUNT BOOKS.

Made of first-class hand-made Paper, bound with patent backs, in Russia, calf, vellum, white or green forrel, basil (plain or grained), and warranted to open flat. They are also made with bands, brass corners, and patent locks, of any number of quires.

**DRAWING PAPER MOUNTED ON LINEN,**  
Warranted not to shrink, 5d. per square foot for Cash, or 6½d. Credit.

**DRAWING PAPERS.**

Name of Paper.	Size in Inches.	Price per Quire.			Price per Sheet.	
		£	s.	d.	s.	d.
Demy - - -	15½ by 19½	0	2	0	0	2½
Royal - - -	19 " 23½	0	3	9	0	3½
Imperial - - -	22 " 30	0	6	6	0	5½
Columbia - - -	24 " 34	0	9	9	0	8
Double Elephant - -	26 " 40	0	12	3	0	10
Antiquarian - - -	30 " 52	2	14	0	3	3
Emperor - - -	48 " 69	4	16	0	4	3

The above Drawing Paper is the best Kentish Hand-made. Machine-made may be had at a Reduction of 15 per Cent. off the above Prices.

\*.\* A Discount allowed upon taking a Quantity.

**Tracing Paper.**

						s.	d.
20 in. by 30 in.	-	-	-	-	per quire	3	0
30 " 40	-	-	-	-	"	6	0
40 " 60	-	-	-	-	"	13	0

**Patent Tracing Linen,**

*Will be found valuable for permanent tracings; it is very transparent, and the texture remarkably fine.*

No. 1 .. 18 inches wide	-	-	per piece 12s.	-	per yard	0	7
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